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THE

# BRITISH CUSTOMS:

CONTAINING

An Hiſtorical and Practical Account of each

## Branch of that Revenue;

The RATES of MERCHANDIZE, as ſettled by the 12th of CAR. II. cap. 4. and 11 GEO. I. cap. 7, &c. with the NET DUTIES payable in all circumſtances of GOODS IMPORTED, EXPORTED, or BROUGHT COASTWISE, and the NET DRAWBACKS to be repaid on DUE EXPORTATION:

AS ALSO,

The BOUNTIES payable out of CUSTOMS.

WITH AN

INDEX to the WHOLE;

In which all the Laws now in force relating to the Cuſtoms, to the 29th of GEO. II. incluſive, are abridged and digeſted under proper heads, alphabetically.

CONTINUED by APPENDIX to the end of the Seſſion of the 30th of GEO. II.

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By HENRY SAXBY,

Of the CUSTOMHOUSE, LONDON.

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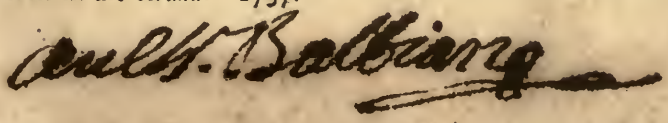
LONDON,

Printed by THOMAS BASKETT, his Majeſty's printer, and by the aſſigns of ROBERT BASKETT; for J. NOURSE at the *Lamb* oppoſite *Katherine-Sreet* in the *Strand*. 1757.



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TO HIS GRACE

# The Duke of Newcaſtle,

FIRST LORD COMMISSIONER

OF HIS

MAJESTY's TREASURY, &c.

THIS WORK

Is moſt humbly dedicated by,

MY LORD,

Your GRACE's moſt obliged,

moſt faithful and dutiful Servant,

Cuſtomhouſe, London,
July 19, 1757.

Henry Saxby.

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THE

# INTRODUCTION.

IT ſeems altogether needleſs to enter into any diſquiſition concerning the antiquity or conſtruction of the revenue of *Cuſtoms* in the times preceding the reign of king Charles the ſecond (*a*), ſeeing that in the firſt year after the reſtauration of that prince, the parliament paſſed the act granting the ſubſidy of *Tonnage and Poundage payable on merchandize imported or exported*, as alſo the act for *encouragement and increaſe of ſhipping and navigation*; and two years after, in order to improve, and inforce the execution of, thoſe laws, was paſſed the act for *preventing frauds, and regulating abuſes in the Cuſtoms:* and theſe three acts eſtabliſhed the foundation of the preſent ſyſtem of the Cuſtoms, which has been regulated and extended by ſubſequent laws, as the prudence and neceſſity of the times required.

The ſubſidy granted by the firſt of theſe acts was, by the wiſdom of our anceſtors, contrived on very ſimple, though comprehenſive principles, being payable by a determinate ſum on every ton of wine imported, and every ton of beer exported, and therefore called a TONNAGE; and on other goods imported and exported, by a certain portion (generally one ſhilling) in the pound *ſterling*, according to the reſpective valuations in a book of rates referred to, and authoriſed by the ſaid act, and therefore called a POUNDAGE, together with a ſmall duty on WOOLLEN-CLOTHS exported; ſo that all goods liable to cuſtom,

(*a*) Of the cuſtoms payable before the reſtauration, there yet remains a duty on wine called PRISAGE or BUTLERAGE, which was anciently taken by the kings of England (ſee page 67): it is now private property by grant from the crown.

except

except wine imported, beer and woollen-cloths exported, were comprehended under this ſimple regulation of poundage; and this ſubſidy, ſo far as it relates to merchandize imported, is known by the name of CUSTOMS or OLD CUSTOMS.

But this ſimplicity of principles was not long adhered to with that care and attention it deſerved, for by the 15th and 22d of Car. II. the ſubſidy on *corn* imported was altered from a poundage duty on the rates or valuations, to certain ſums payable by the quarter, according to the ſeveral ſpecies, and the various circumſtances of importation; and by the 25th of Car. II. *whale-fins* and *whale-oil* underwent the like alterations (*b*).

In the ſhort reign of king James the ſecond two new duties were granted (branches 7 and 8 in the following work) *Impoſt on wine*, and *Impoſt on tobacco*; that on wine was ſtrictly on the principles of tonnage, but that on tobacco being by a certain ſum payable on each pound weight, no regard was had, ſo as to regulate it by a poundage on the valuation thereof in the book of rates (*c*).

The neceſſities of the ſtate, in order to ſupport a war againſt France in the reigns of king William and queen Anne, made it neceſſary to lay on many additional duties of cuſtoms, the two firſt of which were (branches 9 and 10) *Impoſitions* 1690 and 1692 on merchandize imported, &c. Though in drawing the acts for theſe duties, due regard was not had to the principle of poundage, yet it was not altogether unattended to, there being many ſpecies of goods in both theſe duties which are regulated by a poundage on their reſpective valuations in the book of

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(*b*) See page 7 and 8.

(*c*) Note, There were other duties laid on, but having been temporary, and not continued, are not here mentioned; ſuch as,

22 Car. II. Impoſt on wine and vinegar for eight years.
1 Jac. II. Impoſt on ſugar for eight years.
1 Jac. II. Impoſt on French and Eaſt-India linen, and manufactures of India, wrought ſilks, &c. for five years.
&c. &c. &c.

rates.

rates. The branches 12, 13 and 14, are ſtrictly according to the principle of poundage; and the branches 2, 3 and 4, being on the plan of the old cuſtoms, are perfectly according to the original principles of tonnage and poundage; the branches 16 and 34 are exactly a tonnage, but in all the other branches (to number of twenty or more) laid on during the reigns of king William, queen Anne, king George the firſt, and king George the ſecond, theſe principles have been either not underſtood, or altogether neglected, except in the *Subſidy of* 1747 (branch 5), which being deſigned as a poundage duty only, and therefore formed on that ſpecies of the principles of the old cuſtoms, was conſtructed with great judgment and ſimplicity; and the more ſo, as it is not incumbered or obſcured by diſcounts.

While the cuſtoms continued in the ſimplicity of form, in which they were eſtabliſhed at the reſtauration of king Charles the ſecond, the computation of the duties, and all other parts of management, were ſo plain and obvious, that the officers wanted no other inſtruction than what was to be found in the book of rates of 1660; which book was no more than an alphabetical catalogue of goods then uſually imported and exported, with their reſpective valuations, together with 27 rules, which were underſtood to be ſufficient for the officers to govern themſelves by in all circumſtances of collecting the duties; but as the number of laws increaſed, ſo alſo increaſed the difficulty of executing the buſineſs ariſing on them, and this gave birth to books on a much more enlarged plan, ſtill keeping in part the office and title of books of rates: the firſt of theſe was publiſhed by Mr. RICHARD SCORE in the year 1689, with an auxiliary ſupplement afterwards added, by the title of *A Guide to the Cuſtomers and Collectors Clerks, &c.* and in the year 1702, Mr. CARKESS publiſhed his firſt book of rates (*d*). In 1714 was publiſhed the *Vectigalium Syſtema*, invented by Mr. EDGAR; on the plan of which Mr. CROUCH compiled his book publiſhed in 1724, by the title of *A Complete View, &c.* but the act of 11 Geo. I. having (by an additional book of rates) rated many goods and merchandize which were omitted in that of 1660, and alſo repeal-

(*d*) In the year 1726 Mr. CARKESS republiſhed this work, much enlarged and improved.

ing

ing the duty of 20 per cent. on drugs laid on by the 10th of queen Anne, Mr. CROUCH found it neceſſary to publiſh a new edition thereof in the year 1731, which, beſides the addition of thoſe new rates, was greatly inlarged and improved from the former; and this book had deſervedly ſo great merit and authority, that two very correct editions of it, improved to their reſpective times, have been publiſhed ſince his death.

That which firſt gave birth to the preſent work, was a zeal to vindicate the authority and character of Mr. CROUCH from the wrong done him by a book under the title of the fifth edition of his *Complete View*, *&c.* publiſhed by a bookſeller, which was ſo negligently as well as ignorantly executed, that it was no ſooner ſeen, than it was by the common voice condemned. There is one remarkable piece of crooked wiſdom in the title page, which deſerves particular notice, it being therein affirmed to contain the laws of one year more than it actually does; for it ſays, "continued to the end of the ſeſſion of parliament "*anno viceſſimo octavo* Georgii *ſecundi*"—whereas it was publiſhed while the parliament of that year was ſitting, and no one law of that year is to be found in it: but this cannot be charged to the account of the negligence or ignorance of the operator.——Of this enough; but from hence aroſe a neceſſity for ſome perſons, ſkilled as well in the practice as in the laws of the cuſtoms, to endeavour to reſtore the authority of Mr. CROUCH, by publiſhing a correct edition of his book; but after much time ſpent therein, it was found a diſagreeable, and in part a fruitleſs undertaking, Mr. CROUCH himſelf deſerving ſevere reprehenſion for having ſo implicitly truſted to, and followed his two predeceſſors, Mr. CARKESS and Mr. EDGAR: and this firſt determined, how uſeful and neceſſary a work it might be to begin again from the firſt elements of Tonnage and Poundage, and the other acts of 1660.

The form and plan of this work is the ſame as was taken by Mr. CROUCH, for the invention of which we are indebted to the ingenuity of Mr. EDGAR, inſpector of the cuſtoms in Scotland; for he, obſerving the great difficulty which occurred in endeavouring to acquire any tolerable notion of the ſyſtem of the cuſtoms, while the branches (which in his time were to the

number of 26) were no where to be met with, but as they were dispersed in the statute books, first arranged them (in his *Vectigalium Systema*) and under their respective heads has given a short description of the particular construction of each branch, with the regulations respecting its management; and the relation between these branches and the various species of goods and merchandize in the book of rates, is conducted by a short table of references, the usefulness and elegance of which cannot be enough valued and admired.

Although it is a disagreeable employment to animadvert on the errors of others, yet a just regard to improve and instruct necessarily requires that some few instances, wherein these gentlemen have been in their several works mistaken, should be pointed out; a remarkable error, and that a procreative one, is the changing duties into rates, thereby corrupting the first elements from whence the poundage duties arise. This hath been done in many articles, viz. all the species of Corn, when imported under the regulations of the Tillage act, Rape of Grapes, Syder, Vinegar, Train-oil, and Whale-fins, &c: but as it may appear difficult to be understood, how this could be done, but by those well skilled in the computation of duties, it will be necessary to give, in this place, a particular explanation of the method by which it has been contrived: for instance; oats, by the book of rates of 1660, are rated at four shillings the quarter, the old subsidy of poundage on which is £0 0 $2\frac{8}{20}$, but by the act of tillage (22 Car. II. cap. 13) this subsidy of poundage on the rate is altered to a certain sum of £0 5 4 per quarter, when oats do not exceed the price of sixteen shillings per quarter: now for oats imported under these circumstances, Mr. Crouch has printed £5 6 8 per quarter for the rate, that is, has expunged the true rate of four shillings per quarter, and instead thereof, has transformed this duty of £0 5 4 per quarter into a rate of £5 6 8, because one shilling in the pound on £5 6 8 will produce £0 5 4; and this has created so great confusion and obscurity, that by the rates of corn as they now stand in Crouch, it is not possible to compute the duties: and as to the rates on drugs (except those for dying), they are in Carkess, and all since his time, printed at three times as much as they were first established in the book of rates of 1660; and this, because the poundage of the old customs

thereon was ſo raiſed by the acts of the 8th and 9th of William the third.

This unwarrantable liberty was firſt taken by Mr. CARKESS in his book of 1702; for he, aiming chiefly at inſtruction, has, in that he calls the rates inwards, printed (agreeable to the manner of computation uſed in London) four columns for the capital duties then payable, ſuppoſing that the firſt column thereof (though he had made ſo many alterations to form it into a duty) might alſo ſtand for the rates of 1660, and thereby intending to exhibit in one column both rates and duties; but attempting both, he hath done neither, it being impoſſible to be executed in that manner. Mr. EDGAR thinking himſelf juſtified in following ſo great authority as Mr. CARKESS, then ſecretary of the cuſtoms, and not being well verſed in the practice of computation, fell into this error accidentally, and in his book has altered the true rates of 1660 on all the ſpecies of Corn, Whale-fins, and Train-oil, to thoſe arbitrary ſums obtruded by Mr. CARKESS. Mr. CROUCH has followed the example of Mr. EDGAR; but that could not happen by accident for Mr. CROUCH, by his long practice in computation of duties, could not be ignorant of any of the principles; but it ſeems reaſonable to ſuppoſe that he purſued this method, in order to preſerve throughout an imaginary analogy in the method of computation, and not enough attending to what might happen in future, if any new duty of poundage ſhould be granted; for in ſuch caſe, theſe arbitrary ſums might be miſtaken for rates; and this did actually ſo happen, for many of the officers were thereby miſled in regard to the computation of the ſubſidy of poundage of 1747.

Another method, whereby the rates have been much adulterated, is that of inventing new terms and characters for goods, and adding them to the old names in the rates; this hath been done in articles too many to be ſpecified in this place, but the manner thereof I will explain in the following inſtance of goats hair.

Mr.

Mr. CARKESS has it thus:

| | l. | s. | d. |
|---|---|---|---|
| Goats hair, vocat. *Ordinary* goats hair, the pound —— | 0 | 1 | 2 |
| Goats hair, vocat. *Carmenia wool*, the pound —— | 0 | 1 | 2 |

Mr. EDGAR and Mr. CROUCH have it thus:

| | | | | |
|---|---|---|---|---|
| Goats hair, vocat. | *Carmenia wool*, the pound —— | 0 | 1 | 2 |
| | *Ordinary* goats hair, the pound — | 0 | 1 | 2 |

In which it is plain that Mr. EDGAR and Mr. CROUCH have followed Mr. CARKESS, only varying the form of printing.

Now in the original rates of 1660, there are no ſuch words as *Carmenia wool* or *Ordinary*, the rate being ſimply,

| | | | |
|---|---|---|---|
| Goats hair, the pound —— | 0 | 1 | 2 |

But theſe gentlemen were led to make this interpolation thus: by the 4th and 5th of William and Mary was laid on an additional impoſt of fourpence on every pound of goats hair, therein called *Carmenia wool*, and twopence for every pound of goats hair *of any other ſort:* they have therefore endeavoured to warp theſe names of the impoſt into the rate, for no other reaſon but that it would better ſerve their manner of expreſſing the total duties; beſides, the term *ordinary* is of their own invention, inſtead of *any other ſorts*, thoſe being the words of the act.

By way of ſpecimen of the improvement in the preſent work, ſee the manner in which this is reſtored, pag. 170.

Mr. CROUCH, in his ſecond edition publiſhed in 1731, has omitted the rates or valuations of all ſuch goods and merchandizē as may, under the regulations of any law ſubſequent to the act of Tonnage of 1660, be exported duty free, in which he is quite inexcuſable; for he has thereby implicitly (if not poſitively) eſtabliſhed a doctrine, that no duties can be due thereon in any circumſtance of exportation; whereas,

all the goods exempted from duty on exportation by the 8th of Geo. I. are no more than conditionally ſo (*e*), on conforming to certain rules and directions therein preſcribed, otherwiſe to be ſubject to duty as before; but ſuch duties cannot be aſcertained by his book, ſeeing that he has omitted the rates from whence they are to be computed.

I have dwelt the longer on this ſubject, in order to ſhew the various and perplexed errors which theſe gentlemen have eſtabliſhed and propagated, by their inconſiderate alterations; and from a due conſideration of the ill conſequences which have thence ariſen, a ſtrict attention has been had in this work, as well to reſtore as to preſerve the original rates pure and uncorrupt, the true text of the rates of both 12 Car. II. and 11 Geo. I. being preſerved in roman letter, and every alteration (together with their reſpective authorities quoted) printed in italics.

The branches of the cuſtoms having many of them gone through various alterations of appropriation ſince their firſt eſtabliſhment, the detail of ſuch alterations is herein purpoſely omitted, and no more is inſerted than their preſent ſituation, that being ſufficient for the uſe and inſtruction of the officers.

As to certain ſpecies of goods (in the rates) which being enumerated by 12 Car. II. cap. 18. § 9. are ſubject to the payment of aliens duties, if imported in foreign ſhips, I have choſen not to repeat the rate and computation for that circumſtance of importation, but have ſupplied it with an explanatory note after each ſpecies, thereby avoiding to encumber and diſfigure the rates; and not being perfectly ſatisfied, that the method which Mr. Crouch has made uſe of is quite juſtifiable.

In the definitions of the various ſorts of wood imported, great care has been taken that they may comprehend all the diſtinctions and differences which can poſſibly ariſe in the duties by im-

(*e*) See page 278.

portation

portation thereof from any parts of Europe, Asia, Africa, or America; whereas, in those of Mr. CROUCH, the duties payable on rated wood of France, and on rated and unrated wood of the French or any other foreign colonies in America, were intirely omitted.

There are many species of goods in the rates inwards, such as *Bandstrings*, *Girdles*, *Woollen caps*, *&c.* which are prohibited to be imported, some of them absolutely, others, if imported by aliens, or to be uttered or sold in this kingdom; Mr. CROUCH has put one common note to them all, viz. *prohibited to be imported, as per Index*; thereby so far misleading the preventive officers, as that they imagine all such goods to be prohibited absolutely; to avoid this for the future, there is a proper note added to every such article, so as to distinguish those circumstantially prohibited from those absolutely so.

In this work three new branches are introduced, over and above those which have arisen by duties granted since the publication of the last edition of CROUCH in the year 1745, viz. *Subsidies on spirits* (N° 6), *Coinage on spirits* (N° 17), and *Coals and Culm for churches* (N° 24). The two first of these have arisen practically from the alterations made in the appropriation of the duties on spirits by 9 Geo. II. cap. 23; that of coals for churches, &c. was always a distinct branch, but (for what reason I know not) Mr. CROUCH never gave it a place among the branches; and it is no where to be found in his book, but obscurely in his table of net duties payable on goods brought coastwise.

The duties on bound books and pictures having been altered and regulated in such manner, as that the several branches thereof are computed by feigned or imaginary rates contrived for the various circumstances of importation: that this anomalous manner of computation might not disturb the form and order of the rates, the net duties payable are only inserted there, and the feigned rates, together with examples for the computation of the duties, are collected into a short system, from page 327 to 331.

The

The computation of the duties on unrated goods from Eaſt-India merited ſome particular attention, having been heretofore the ſubject of much diſpute and intricacy: Mr. CROUCH has given twelve examples for making the proper deductions from the prices at the ſale, ſo as to find the net or reduced values on which the reſpective duties are immediately to be computed: in the conſtruction of them he has literally followed Mr. EDGAR, whereby, though the reduced values are brought out right, yet the method has an appearance of obſcurity; and in his demonſtration of the canon of proportion which he has raiſed for the uſe of the examples, as well as in the examples themſelves, his reaſoning is not ſufficiently intelligible; I have therefore endeavoured at a further improvement and illuſtration of this branch of computation, by inſerting a proportion as well to find the reduced value as the net duties, which reciprocally prove the truth of each other; and have ſo ranged theſe proportions againſt the operations, that the truth of each ſtep, as well as of the whole proceſs, may appear more immediately ſtriking; and to each example is added the characteriſtic letter of reference, denoting the branches to which the goods are reſpectively liable, by means of the Table, &c. p. 74, 75, 76.

The allowances, bounties, and drawbacks payable on Britiſh goods exported, and premiums on other goods imported, &c. being a part of buſineſs not ſo immediately obvious to the officers of the cuſtoms (ſome of them being within the province of the exciſe and ſalt duties) have not been heretofore ſo well collected and digeſted as they might have been; for though part of them have been extremely well done, others have been but ſlightly touched, and ſome quite omitted: but as they are now become very numerous, and in regard to bounties and premiums a very extenſive and formidable branch of buſineſs of the cuſtoms, it became neceſſary that the merchants, as well as officers, ſhould be well inſtructed therein; therefore great care and diligence have been uſed to conſtruct them in ſuch manner, as that every regulation for the obtaining the ſeveral bounties and premiums is properly inſerted under the reſpective heads, and in regard to the payment of all other allowances, &c. the inſtructions for the performance of the reſpective regulations required by law are ſo particularly and extenſively deſcrib-

ed, that the officers will ſcarcely be at a loſs in any circumſtance.

Some of the moſt obvious improvements of this work are here pointed out, but more will continually occur to the ſkilful officer in the progreſs of his duty; and though there might have been an opportunity to carry them farther, that has been laid aſide for the preſent, leſt the officers might be laid under the difficulty of learning too much of a new leſſon; and notwithſtanding the multiplicity and variety of the laws now in force relating to the cuſtoms, and the difficulty ariſing from thence, as well of reconciling as of applying them, yet I doubt not, but that this work will be found ſo far well executed, as that it may be profitably ſtudied by the officers of this revenue; and ſeeing that the ability and ſkill of every perſon, in regard to the management of the cuſtoms, is in proportion to his knowledge of the laws herein collected and digeſted, ſuch ſtudy will not be in vain; but this is not ſaid, that I would be underſtood to arrogate to myſelf the whole merit of the performance, for I have had great aſſiſtance herein from Mr. Tyton of the ſolicitor's office, Mr. Parsons and Mr. Bisset, chief clerks to the comptroller-general.

It muſt not be omitted, that a diſtant proſpect and hope, that the legiſlature might ſome time undertake to reform and reduce the rates, branches, &c. of this revenue, ſtrongly pointed out the neceſſity of reſtoring and preſerving the true text of the rates, as it would be in vain to attempt any regulations of that kind, till this were well executed; and this naturally leads on to further ſpeculations on the ſame ſubject, for the book of rates now in uſe of 1660 bear the marks of great antiquity, many of the terms therein being ſo obſolete as not now to be found elſewhere in the Engliſh language, and by comparing it with that of 1642, it is apparent to be no other than an old book of rates of former times, reviſed and corrected, ſo as to ſuit the circumſtances of import and export at that period; and when one conſiders the great alterations and improvements which have been made in every branch of trade and manufactures throughout the world during the laſt age, it may be eaſily conceived that the names and value of ſuch ſpecies of goods as

were

were made and consumed an hundred years ago, will in many respects but ill fit those of the present times; but this is a large field to range in; I shall therefore for the present forbear to explain myself further on this subject, and shall only take the liberty to recommend to the present age an aphorism of a great man in the last, *as time changes things for the worse, so should prudence alter them for the better.*

☞ *This work was designed to have been published about Christmas last, but could not be got ready till some months after, on account of the difficulty in printing it, it has therefore been thought right to add the acts of* 30 Geo. II. *by Appendix.*

THE

THE

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CHAPTER

# CHAPTER the FIRST.

CONTAINING

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The

# The ſeveral Branches of CUSTOMS, SUBSIDIES, IMPOSITIONS, and DUTIES payable on Goods and Merchandizes imported into, brought coaſtwiſe, or exported out of, Great-Britain.

## CUSTOMS.

This Branch comprehends the following Duties, viz.

Subſidy inwards, or Old Subſidy,
Petty Cuſtoms,
Additional Duty,
One per Cent. inwards,
Compoſition on Petty Seizures.

And by 12 Car. II. cap. 4. § 3. 7. WAS granted (except the One per Cent. and Compoſition on Petty Seizures) from 24 June 1660 — during the King's life.

| | | | | |
|---|---|---|---|---|
| 1 Jam. II. | 1. | 4. | From 6 February 1684 | during the King's life. |
| 1 W. and M. | 14. | 2. | From 5 Novemb. 1688 | to 25 Decemb. 1689. |
| Seſſ. 2. | 3. | 2. | Continued | to ditto 1690. |
| 2 W. and M. | 4 | 2. | Granted for four years | to ditto 1694. |
| 6 W. and M. | 1. | 2. | ditto 5 years, to commence on 26 Decemb. 1694. | |
| 8 and 9 W. III. | 20. | 1. | Continued | to 1 Auguſt 1705. |
| 1 Annæ | 13. | 1. | ditto | to ditto 1710. |
| 5 | 27. | 1. | ditto | to ditto 1712. |
| 6 | 11. | 1. | one moiety for 96 years | to ditto 1808. |
| 1 Geo. I. | 12. | 2. | one moiety continued | for ever. |
| 6 Annæ | 19. | 1. | the other moiety. ditto | to 1 Aug. 1714. |
| 7 | 7. | 28. | the other moiety. ditto | ditto for ever. |

The money arising by this branch, which comes into the hands of the receiver-general of the customs, is (after deducting the drawbacks thereof on exportation, and also the over-entries, damages, and discounts on tobacco-bonds paid off; and after payment of the bounties on corn, spirits, silk manufactures, sugar refined, gunpowder, sail-cloth exported, bounties on indico, Greenland and white-herring fisheries; together with allowances for damaged tobacco cut off, and unmerchantable wines, portage bills, &c. and all charges of management, except otherwise particularly directed) paid into the Exchequer in moieties, for the purposes hereafter mentioned.

By 6 Annæ, cap. 11. § 6. one moiety of the customs is appropriated for the payment of annuities for 99 years, which annuities commenced from 24 June 1708.

By 1 Geo. I. cap. 12. § 1. 2. 15. the other moiety, as also the surplus of the first moiety, after payment of the annuities thereon charged, and the whole thereof after the last day of June 1808, together with these branches following, viz.

N° 4. The Two-thirds Subsidy,
N° 12. Fifteen per Cent. on Muslin,
N° 13. Duty on Spice, &c.
N° 14. Additional Duty on Spice, &c.
N° 15. Second 25 per Cent. on French goods,
N° 25. Duty on Hops,

are made part of the AGGREGATE FUND by that Act established.

But note, that by 9 Geo. II. cap. 23. § 17. the WHOLE of this branch arising on Brandy and Spirits imported, after 29 September 1736, is applied to the Aggregate Fund. *See Branch* N° 6.

---

## N° I. Subsidy inwards, or Old Subsidy.

THIS duty is composed of a TONNAGE and a POUNDAGE, which names arise from the different regulations, whereby it is imposed and levied.

By the Act of 12 Car. II. cap. 4. it is called a TONNAGE duty on wines imported, being thereon regulated by a sum certain on every ton; and it is called a POUNDAGE duty on other goods and merchandize imported, being thereon regulated by a certain portion of a pound (or twenty shillings) of a rate or valuation.

TONNAGE therefore is payable (in ready money (*a*) before landing) on all wines imported (*b*) except prisage wines; and by the 13th and 14th of Car II. cap. 11. vinegar, perry, rape *of grapes*, syder and syder-eager, which by 12 Car. II. cap. 4. were under the common regulations of poundage, are made subject to tonnage for this subsidy; on all which it is to be respectively levied and collected according to the several regulations following,

---

(*a*) 12 Car. II. cap. 4. § 1. 4.

(*b*) 12 Car. II. cap. 4. § 16.

Viz.

| | Viz. | Groſs ſubſidy per ton. |
|---|---|---|
| RHENISH or (c) HUNGARY WINES imported into any port | By Britiſh | 6 0 0 |
| | By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built | 7 10 0 |
| LEVANT WINES imported into London, Briſtol, or Southampton | By Britiſh | 4 10 0 |
| | By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built | 6 0 0 |
| LEVANT WINES imported into Other ports | By Britiſh | 3 0 0 |
| | By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built | 4 10 0 |
| All other WINES imported into London | By Britiſh | 4 10 0 |
| | By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built | 6 0 0 |
| All other WINES imported into Other ports | By Britiſh | 3 0 0 |
| | By Strangers, or in ſhips not belonging to Great-Britain or Ireland, or foreign built | 4 10 0 |
| PERRY, RAPE *of Grapes*, SYDER, SYDER-EAGER, and VINEGAR imported into any port (d) | By Britiſh | 4 10 0 |
| | By Strangers | 6 0 0 |

Out of the above duties on wine, perry, &c. the *merchant* is to be allowed (e) 12 per cent. for leakage.

But if he thinks that this allowance is leſs than the actual leakage, he may (by practice) refuſe it, and pay duty for no more wine than is found by gauging to be contained in the caſks on their landing.

It was anciently the method to aſcertain the quantity of wine in ſuch caſes by filling up the caſks out of each other, and hence the terms of wine (imported in caſks) entered UNFILLED or FILLED.

By the 6th of Geo. I. cap. 12. the following allowances are alſo to be made out of the ſeveral groſs duties on wines imported in caſks; being in lieu of former abatements (by virtue of the 10th rule of the Book of rates) at the diſcretion of the officers of the cuſtoms for damage on corrupt and unmerchantable wines.

| | | |
|---|---|---|
| On | Rheniſh wines, or wines of the growth of Germany, or which pay duty as ſuch | 2 per cent. |
| | French wines, or wines of the growth of any of the French king's dominions | 6 per cent. |
| | Spaniſh, Portugal, and all other wines | 10 per cent. |

So that according to the particular circumſtances of entry, the net ſubſidy to be paid, will be found to be as follows, viz.

(c) 1 Ann. cap. 12. § 112.
(d) 13 and 14 Car. II. cap. 11. § 25.
(e) *8th rule of Book of rates.*

| | | | | Net subsidy. per ton. l. | s. | d. | 20ths | per gal. |
|---|---|---|---|---|---|---|---|---|
| All wines, except prizage wines, viz. | Rhenish or Hungary wine imported into any port — | By British, in casks — | filled — | 5 | 17 | 7 | 4 | ,023333 |
| | | | unfilled — | 5 | 3 | 2 | 8 | ,020477 |
| | | By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built, in casks — | filled — | 7 | 7 | 0 | — | ,029166 |
| | | | unfilled — | 6 | 9 | 0 | — | ,025595 |
| | French wine imported into London. | By British, in casks — | filled — | 4 | 4 | 7 | 4 | ,016785 |
| | | | unfilled — | 3 | 13 | 9 | 12 | ,014642 |
| | | By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built, in casks — | filled — | 5 | 12 | 9 | 12 | ,022380 |
| | | | unfilled — | 4 | 18 | 4 | 16 | ,019523 |
| | French wine imported into Out-ports. | By British, in casks — | filled — | 2 | 16 | 4 | 16 | ,011190 |
| | | | unfilled — | 2 | 9 | 2 | 8 | ,009761 |
| | | By Strangers, &c. as by British in London. | | | | | | |
| | Levant wines imported into London, Bristol, or Southampton. | By British in casks — | filled — | 4 | 1 | 0 | — | ,016071 |
| | | | unfilled — | 3 | 10 | 2 | 8 | ,013930 |
| | | | in flasks or bottles, filled | 4 | 10 | 0 | — | ,017856 |
| | | By Strangers, or in ships not belonging to Great Britain or Ireland, or foreign built — in casks — | filled — | 5 | 8 | 0 | — | ,021428 |
| | | | unfilled — | 4 | 13 | 7 | 4 | ,018571 |
| | | | in flasks or bottles, filled | 6 | 0 | 0 | — | ,023808 |
| | Levant wines imported into Other ports. | By British in casks — | filled — | 2 | 14 | 0 | — | ,010714 |
| | | | unfilled — | 2 | 6 | 9 | 12 | ,009285 |
| | | | in flasks or bottles, filled | 3 | 0 | 0 | — | ,011904 |
| | | By Strangers, &c. as by British in London, &c. | | | | | | |
| | Spanish, Portugal, and all other Wines imported into — | London — | The same as Levant wines imported into London, Bristol, or Southampton, in casks. | | | | | |
| | | Out-ports | The same as Levant wines imported into other ports, in casks. | | | | | |
| Perry, Rape of *grapes*, Syder, Syder-eager, and Vinegar imported into any port — | | By British — | filled — | 4 | 10 | 0 | | ,017856 |
| | | | unfilled — | 3 | 19 | 2 | 8 | ,015714 |
| | | By Strangers — | filled — | 6 | 0 | 0 | | ,023808 |
| | | | unfilled — | 5 | 5 | 7 | 4 | ,020952 |

Wine

(*f*) Wine may not be brought from any out-port or other place into London, or within twenty miles of the Royal Exchange, before the out-port duties, and alſo the difference between the out-port and London duties, are paid to the collector of the cuſtoms neareſt to the place from whence the wine is to be removed.—*This difference is what hath been uſually called* THE LONDON DUTY. *For particular regulations, ſee Wine in the Index.*

*But note, that wines ſo removed in bottles or caſks are ſuppoſed full or filled up, therefore it is the practice, in the firſt caſe, to allow no diſcount, and, in the laſt, all but the* 12 *per cent. for leakage.*

The difference to be paid on this branch, for wine ſo to be removed from any out-port to London, is as follows.

| | | Net ſubſidy. The ton. *l.* | *s.* | *d.* | The gal. |
|---|---|---|---|---|---|
| Rheniſh wine, Levant wine imported into Briſtol and Southampton | no difference. | | | | |
| French wine in caſks | | 1 | 8 | $2\frac{3}{20}$ | ,005595 |
| Spaniſh, Portugal, Levant, and all other wines | in caſks | 1 | 7 | 0 | ,005357 |
| | in flaſks or bottles | 1 | 10 | 0 | ,005952 |

The method of computing the aforeſaid net ſubſidy of tonnage on wines, &c. is illuſtrated in the following example, viz.

*Two caſks, containing one ton of Spaniſh wine unfilled, imported into the port of London, by Britiſh, and in a Britiſh ſhip.*

| | | | |
|---|---|---|---|
| The groſs duty per ton, as before | 4 | 10 | 0 |
| 12 per cent. for leakage | 0 | 10 | $9\frac{12}{20}$ |
| | 3 | 19 | $2\frac{8}{20}$ |
| 10 per cent. of the groſs duty | 0 | 9 | 0 |
| The net ſubſidy | 3 | 10 | $2\frac{8}{20}$ |

And ſo for all the other various caſes of entry.

By ſeveral Acts ſubſequent to thoſe of the 12th of Car. II. cap. 4. and 13 and 14 Car. II. cap. 11. the ſubſidy of poundage on a valuation or rate having been taken off from diverſe ſorts of goods and merchandize under certain circumſtances of entry or importation, and in lieu thereof this duty having been reſpectively aſcertained thereon by fixed and abſolute ſums; ſuch goods are thereby become under the like regulation as tonnage, and are therefore moſt properly ranged under the ſame head, and are as follow.

| | Old ſubſidy. | | |
|---|---|---|---|
| (g) CORN. WHEAT imported, not exceeding 2 l. 13 s. 4 d. per quarter at the place of importation, the quarter | 0 | 16 | 0 |
| ——— exceeding 2 l. 13 s. 4 d. per quarter, and not exceeding 4 l. the quarter | 0 | 8 | 0 |
| RYE, not exceeding 40 s. per quarter, the quarter | 0 | 16 | 0 |
| BARLEY and MALT not exceeding 32 s. per quarter, the quarter | 0 | 16 | 0 |
| BUCK-WHEAT, not exceeding 32 s. per quarter, the quarter | 0 | 16 | 0 |
| OATS, not exceeding 16 s. per quarter, the quarter | 0 | 5 | 4 |
| PEASE and BEANS, not exceeding 40 s. per quarter, the quarter | 0 | 16 | 0 |

(*f*) 26 Geo. II. cap. 12. § 1. *And ſee Subſidy of tonnage on wine following the Rates inwards.*

(g) 22 Car. II. cap. 13. § 1.

FRENCH

| | Old ſubſidy. | | |
|---|---|---|---|
| (g) FRENCH or PEARL-BARLEY, the hundred weight | 0 | 5 | 0 |
| (b) TRAIN-OIL, taken by ſhipping belonging to any of his majeſty's colonies or plantations and imported in ſuch ſhipping, the ton | 0 | 6 | 0 |
| (b) WHALE-FINS, taken and imported in ſuch ſhipping, the ton | 2 | 10 | 0 |
| (b) TRAIN-OIL, taken by ſuch ſhipping, and imported in ſhips belonging to Great-Britain, the ton | 0 | 3 | 0 |
| (b) WHALE-FINS ſo taken and ſo imported, the ton | 1 | 5 | 0 |
| (b) TRAIN-OIL of foreign fiſhing, the ton | 9 | 0 | 0 |
| (b) WHALE-FINS of foreign fiſhing, the ton | 18 | 0 | 0 |

POUNDAGE (i) is payable in * ready money upon all goods and merchandize imported, except theſe following.

WINES, &c. being liable to, or under the like regulations as, tonnage.

FISH, Britiſh taken and brought in Britiſh bottoms.

FRESH FISH.

BESTIAL.

RAW (k) LINEN-YARN of all ſorts, and UNWROUGHT INCLE and SHORT SPINNEL. *See Branch* N° 36.

BRANDY and other SPIRITS, being now accounted for in a ſeparate branch †.

GUM SENEGA from any part of EUROPE. *See Branch* N° 37.

ALL GOODS mentioned in the Book of rates to be CUSTOM-FREE.

It is to be levied and collected, according to the ſeveral rates or valuations affixed to the goods reſpectively in the 1ſt and 2d column of rates inwards in Chap, 2d; or if not (l) there rated, according to the real value or price of the goods, to be aſcertained by the oath or affirmation of the importer (m), except goods of the growth, product, or manufacture of India or China, which are not particularly rated in the firſt column of the ſaid rates; (n) the ſubſidy whereof is to be collected on the price (‡ reduced, except lacquered ware) at which they ſhall be fairly ſold by auction or inch of candle.

On which rates, values, or prices, this ſubſidy of poundage is to be computed by the following rules.

| | | Groſs duty. | | |
|---|---|---|---|---|
| | | *l.* | *s.* | *d.* |
| EARTHEN-WARE not particularly rated in the firſt column of rates, viz. — China-ware — All other ſorts rated in the 2d col. of rates — | $7\frac{1}{2}$ per cent. of the rate, or reduced value of the price at the candle; being for every 20 s. of ſuch rate or value — | 0 | 1 | 6 |
| GLASS MANUFACTURES — Not any where particularly rated in the firſt col. of rates; Or, rated in the 2d col. of rates — | $7\frac{1}{2}$ per cent. of their value upon oath, or of their rate in the ſecond column of rates; being for every 20 s. of ſuch value or rate — | 0 | 1 | 6 |

(g) 22 Car. II. cap. 13. § 3.
(b) 25 Car. II. cap. 7. § 1.
(i) { 12 Car. II. cap. 4. § 7. / 11 Geo. I cap. 7. § 2.
(k) 24 Geo. II. cap 46. § 1.
(l) { *Rule at the end of Rates outwards.* / 11 Geo. I. cap. 7. § 7. / *4th rule of Addit. Book of rates.*

(m) *4th rule of Addit. Book of rates.*
(n) { *1ſt rule of Addit. book of rates.* / 2 and 3 Ann. cap. 9. § 6. 7.

* *For the method of payment of this duty on Eaſt-Indian goods, ſee Chap. 3d.*

† *See Branch* N° 6.

‡ *See Reduced price, Chap.* 3.

| | | Gross duty. |
|---|---|---|
| (o) FISH dried or salted, and cod-fish or herrings (unless prohibited), not caught in British or Irish vessels, and cured by British or Irish | 10 per cent. of the rate, or double subsidy; being for every 20 s. of such rate | 0 2 0 |
| TOYS FOR CHILDREN not any where particularly rated in the first column of rates; or rated in the second column of rates | $6\frac{2}{3}$ per cent. of their val. upon oath, or of their rates in the 2d col. of rates; being for every 20s. of such val. or rate | 0 1 4 |
| (p) DRUGS rated in the first column of rates imported from places not of their growth, or in foreign built shipping, except dying drugs and pearl-barley | 5 per cent. on treble the rate — being for every 20 s. thereof — | 0 1 0 |
| ALL OTHER GOODS liable to the subsidy of poundage | 5 per cent. on the respective rate, value or price — being for every 20 s. thereof — | 0 1 0 |

(q) And under this head is comprehended a duty by way of CUSTOM AND IMPOST, on the following sorts of salted or dried fish imported in vessels not British built, or not belonging to Great-Britain, and not having been caught in such vessels:

| | Viz. | Net duty. |
|---|---|---|
| COD-FISH | The barrel | 0 5 0 |
| | The last, containing 12 barrels | 3 0 0 |
| | The hundred, containing 120 | 0 10 0 |
| COLEFISH, the hundred, containing 120 | | 0 5 0 |
| LINGS, the hundred, containing 120 | | 1 0 0 |
| WHITE-HERRINGS, the last, containing 12 barrels | | 1 16 0 |
| HADDOCK, the barrel | | 0 2 0 |
| GULLFISH, the barrel | | 0 2 0 |

But they are now prohibited to be imported, as per Index.

But out of the aforesaid gross subsidy there is to be allowed DISCOUNT in the following manner.

| | |
|---|---|
| CORN and BARLEY hulled, or pearl-barley, when this duty is taken under the regulations of 22 Car. II. cap. 13. — The aforementioned duty by way of custom and impost on FISH SALTED and DRIED | no discount. |
| (r) TOBACCO of the British plantations | 25 per cent. |
| (s) ——— not of the British plantations | 5 and 8 per cent. |
| Which allowance of 8 per cent. is not to be deducted on exportation. | |
| (t) ALL OTHER GOODS | 5 per cent. |

The method of computing the aforesaid subsidy of poundage, is illustrated in the following examples, viz.

(o) 12 Car. II. cap. 18. § 5.
(p) 8 and 9 Will. cap. 34. § 2. 3.
(q) 15 Car. II. cap. 7. § 17.
(r) 9 Geo. I. cap. 21. § 3.
(s) *17th rule of Book of rates.* 12 Ann. sess. 2. cap. 8. § 1. 5 Geo. I. cap. 7. § 1.
(t) *17th rule of the Book of rates.*

*Example*

*Example the first.*

1200 ℔ *of British plantation tobacco.*

| | | | |
|---|---|---|---|
| Upon recourse to the head of tobacco in the letter T in Chap. the second, this sort will be found to be rated at 1 s. 8 d. per pound; at which rate the quantity proposed amounts to — | 100 | 0 | 0 |
| The gross subsidy being five per cent. of the rate, amounts to — | 5 | 0 | 0 |
| The discount at twenty-five per cent. to be deducted, amounts to | 1 | 5 | 0 |
| The remainder, being the net subsidy, to be paid, amounts to — | 3 | 15 | 0 |

*Example the second.*

1500 ℔ *of Spanish tobacco.*

| | | | |
|---|---|---|---|
| The amount of the rate, which, as before directed, will be found to be ten shillings per pound | 750 | 0 | 0 |
| The gross subsidy at five per cent. | 37 | 10 | 0 |
| The first discount at five per cent. | 1 | 17 | 6 |
| | 35 | 12 | 6 |
| The second discount at eight per cent. | 2 | 17 | 0 |
| The net subsidy to be paid | 32 | 15 | 6 |

*Example the third.*

100 ℔ *of Italian wrought silk, imported from Italy, in a British ship.*

| | | | |
|---|---|---|---|
| The amount of the rate, being 1 l. 13 s. 4 d. per pound | 166 | 13 | 4 |
| The gross subsidy at five per cent. | 8 | 6 | 8 |
| The discount at five per cent. | 0 | 8 | 4 |
| The net subsidy to be paid | 7 | 18 | 4 |

Or this duty may be wrought after the following manner, being the practice of the port of London.

*Suppose the last example.*

| | | | |
|---|---|---|---|
| The amount of the rate, as before | 166 | 13 | 4 |
| The discount at five per cent. | 8 | 6 | 8 |
| | 158 | 6 | 8 |
| The net subsidy to be paid, at five per cent. | 7 | 18 | 4 |

And after the method of these examples, may the subsidy of poundage on all other species of goods be computed.

This duty of poundage is also payable (after the rate of five per cent. of the value upon oath) for *ships taken as prize*, and regularly condemned in the Court of Admiralty: but it is the practice not to charge them with any other duty whatsoever.

The aforesaid subsidy of tonnage and poundage having been duly paid at importation; if the goods shall be afterwards * duly exported to foreign parts, within (*t*) *three years*, from the master's report of the ship, the exporter is intitled to the DRAWBACK or REPAYMENT, in the following manner.

| | The drawback. |
|---|---|
| (*u*) BOOKS BOUND | nothing. |
| (*v*) BORAX refined in Great-Britain | as unrefined. |

* *2d rule of the Book of rates.*
(*t*) 7 Geo. I. cap. 21, § 10.
(*u*) 9 Geo. I. cap. 19. § 6.
(*v*) 17 Geo. II. cap. 31. § 3.

CABLE-

| | The drawback. |
|---|---|
| (w) CABLE-YARN | nothing. |
| (x) CALLICOES of East-Inda, China, or Persia, printed, painted, stained, or dyed there | nothing. |
| (y) CAMPHIRE refined in Great-Britain | as unrefined. |
| (z) CANDLES | nothing. |
| (a) COPPER-BARS, not imported from East-India or Barbary, and not exported by British | nothing. |
| (b) CORDAGE | nothing. |
| (c) CURRANTS, the hundred weight | all but £ 0 1 6 |
| (d) HEMP unwrought, to the British dominions in America | nothing. |
| (e) HOPS foreign to Ireland | nothing. |
| (f) IRON and STEEL foreign | to the British plantations in America |
| (g) WARES foreign | to the British plantations in America |
| (h) MUM foreign | nothing. |
| (i) OISTERS French | nothing. |
| (k) PAPER foreign | nothing. |
| (l) PEPPER | nothing. |
| (m) PERRY, the ton — By British | all but £ 1 9 0 |
| (m) PERRY, the ton — By Strangers | all but 1 5 0 |
| (n) PICTURES | nothing. |
| (o) RAPE OF GRAPES, the ton — By British | all but £ 1 0 0 |
| (o) RAPE OF GRAPES, the ton — By Strangers | all but 1 5 0 |
| (p) SAILS or SAILCLOTH foreign | nothing. |
| SILKS WROUGHT, viz. (q) Alamodes and lustrings | nothing. |
| SILKS WROUGHT, viz. (r) Bengals, and stuffs mixed with silks and herba, of the manufacture of East-Indies, China, or Persia | nothing. |
| SILKS WROUGHT, viz. (s) Of all other places | two thirds. |
| (t) SNUFF | nothing. |
| (u) SOPE | nothing. |
| (u) STARCH | nothing. |
| (v) SUGAR of the British plantations, if exported within one year after importation | all. |
| (w) SYDER and SYDER-EAGER imported — By British, the ton | all but £ 1 0 0 |
| (w) SYDER and SYDER-EAGER imported — By Aliens, the ton | all but 1 5 0 |
| (x) TEA | nothing. |

(w) 6 Ann. cap. 19. § 13.
(x) 11 and 12 Will. III. cap. 10. § 10.
(y) 17 Geo. II. cap. 31. § 3.
(z) 23 Geo. II. cap. 21. § 36.
(a) 9 and 10 Will. III. cap. 26. § 19. 12 Ann. sess. 3. cap. 18. § 4. 5. 13 Geo. I. cap. 27. § 1. 26 Geo. II. cap. 32. § 2.
(b) 6 Ann. cap. 19. § 13.
(c) *6th rule of Book of rates.*
(d) 4 Geo. II. cap. 27. § 7.
(e) 9 Ann. cap. 12. § 27.
(f) 9 Ann. cap. 6. § 55.
(g) 2 & 3 Ann. cap. 9. § 12.
(h) 1 Will. & Mar. cap. 22. § 4.
(i) 10 Geo. II. cap. 30. § 4.
(k) 10 Geo. II. cap. 27. § 4.
(l) 8 Ann. cap. 7. § 24.
(m) 13 and 14 Car. II. cap. 11. § 25.
(n) 8 Geo. I. cap. 20. § 49.
(o) 13 and 14 Car. II. cap. 11. § 25.
(p) 4 Geo. II. cap. 27. § 3.
(q) 8 and 9 Will. III. cap. 36. § 5.
(r) 11 and 12 Will. III. cap. 10. § 10.
(s) *The clause after the rates of Silk.*
(t) 12 Geo. I. cap. 26. § 5.
(u) 23 Geo. II. cap. 21. § 36.
(v) 6 Geo. II. cap. 13. § 9. 19 Geo. II. cap. 23. § 1.
(w) 13 and 14 Car. II. cap. 11. § 25.
(x) 18 Geo. II. cap. 26. § 5.

| | | The drawback. |
|---|---|---|
| TOBACCO of the British plantations | (y) to be consumed or used on board ships of war in any part of Europe | nothing. |
| | (z) in ships under 20 tons to Ireland | nothing. |
| | N. B. *No tobacco may be exported in ships under 70 tons except to Ireland; nor from any port other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more.* 24 Geo. II. cap. 41. § 4. 21. 25. | |
| | (a) in all other circumstances of regular exportation | all. |
| (b) TOBACCO-STALKS or STEMS, separated from the rest of the leaf, and exported by themselves | | nothing. |
| (c) VINEGAR } the ton | By British | all but £ 1 0 0 |
| (d) WINE } the ton | By Strangers | all but 1 5 0 |
| (e) WINE-LEES (which pay duty as wine) | | nothing. |
| (f) ALL GOODS to the Isle of Man | | nothing. |
| (g) ALL OTHER GOODS to all other places | | half. |

(y) 6 Ann. cap. 22. § 13.
(z) 8 Ann. cap. 13. § 20.
(a) { 9 Geo. I cap. 21. § 6. / 24 Geo II. cap. 41. § 4. 21. 25.
(b) 9 Geo. I. cap. 21. § 20.
(c) 13 and 14 Car. II. cap. 11. § 25.
(d) *4th rule of Book of rates.*
(e) 1 Geo. II. cap. 17. § 4.
(f) 12 Geo. I. cap. 28. § 21.
(g) { *2d Rule of Book of rates.* / 8 Geo. I. cap. 15. § 14.

## N° II. Petty Custom, or Alien's Duty.

THIS duty is payable by (a) merchant strangers, that is, aliens born, or denizens, on all goods imported liable to the subsidy of poundage, therefore corn, pearl-barley, whale-fins, and whale-oil, are exempt therefrom, when they are imported under the like regulations as tonnage, for in those circumstances the subsidy of poundage is intirely taken away. *See page* 7.

Goods liable to the subsidy of tonnage are not subject to this duty, there being an equivalent included in the advanced sum of the several subsidies laid on those goods, when imported by aliens or in foreign ships.

(b) It is also payable by British upon the following goods, though of British property, when imported in foreign ships; viz.

| | | |
|---|---|---|
| AQUA VITÆ, | OLIVE OIL, | Imported in ships not belonging to the people of Great-Britain or Ireland, and whereof the master, and at least three fourths of the mariners are not British; or in foreign-built ships, altho' owned or manned by British, unless such as are taken as prize and legally condemned (c). |
| BOARDS, | PITCH, | |
| BRANDY, | POT-ASHES, | |
| CORN or GRAIN of all sorts, when the old subsidy is taken at the rate, by 12 Car. II. | PRUNES, | |
| | RAISINS, | |
| | ROSIN, | |
| FIGS, | SALT, | |
| FLAX*, | SUGAR, | |
| HEMP, | TAR, | |
| MASTS, | TIMBER, | |
| ALL GOODS of the growth, production, or manufacture of Muscovy or Russia | | |

(a) *12th rule of Book of rates.*
(b) { 12 Car. II. cap. 18. § 9. / 13 and 14 Car. II. cap. 11. § 6.
(c) 20 Geo. II. cap. 45. § 9.
* *Note, by* 4 Geo. II. cap. 27. § 1. *rough or undressed flax may be imported free.*

CURRANTS

| | |
|---|---|
| CURRANTS ——— TURKEY COMMODITIES ——— | Imported in ships not British built, and whereof the master, and at least three fourths of the mariners are not British. |

It is to be levied, according to the respective rates or values of the goods, as affixed or ascertained for the Old Subsidy, after the following rates, viz.

| | | The duty. |
|---|---|---|
| (*d*) FISH dried or salted, and cod-fish or herring (unless prohibited) not caught in British or Irish vessels, and cured by British or Irish —— | $2\frac{1}{2}$ per cent. of the rate, or double petty custom, being $\frac{1}{2}$ part of such rate, or for every 20 s. thereof —— | 0 0 6 |
| (*e*) ALL OTHER GOODS chargeable with the subsidy of poundage — | $1\frac{1}{4}$ per cent. of the rate or value, being $\frac{1}{4}$ part, or for every 20 s. thereof —— | 0 0 3 |

To be paid in ready money without discount.

Upon due exportation as directed for the Old Subsidy, &c. DRAWBACK, or REPAYMENT of this duty must be allowed, as follows, viz.

| | The drawback. |
|---|---|
| (*f*) CURRANTS, the hundred weight ——— | all but £. 0 0 $4\frac{1}{2}$ |
| ALL OTHER GOODS ——— | nothing. |

(*d*) 12 Car. II. cap. 18. § 5.
(*e*) *12th rule of Book of rates.*
(*f*) *6th rule of Book of rates.*

## N° III. Additional Duty.

THIS duty, as well as the Old Subsidy, is composed of a tonnage and poundage, viz.

(*a*) TONNAGE is payable for all wines, except prizage wines, imported, viz.

| | | Gross duty per ton. |
|---|---|---|
| Wines of the growth of | France, Germany, (*b*) Hungary, Portugal, or Madera ——— | 3 0 0 |
| | All other places ——— | 4 0 0 |

To be paid within nine months from the importation; upon the importer's giving good security for the same.

(*c*) But out of the aforesaid gross duty, the *merchant* is to be allowed 12 per cent. for leakage, and the 2, 6, or 10 per cent. on wines in casks, as directed for the Old Subsidy.

(*d*) This duty may be secured for nine months; but if the importer chuses to pay down the same at entry, he is, in consideration thereof, to have an allowance of 10 l. per cent. per annum; which for the said nine months is $7\frac{1}{2}$ l. per cent.

So that according to the particular circumstances of entry, the net additional duty to be paid or secured, will be as follows, viz.

(*a*) 12 Car. II. cap. 4. § 14, 16.
(*b*) 1 Ann. cap. 12. § 112.
(*c*) *8th rule of Book of rates.* 6 Geo. I. cap. 12. § 2.
(*d*) 12 Car. II. cap. 4. § 14.

| | | | | Net additional duty. per ton. l. | s. | d. | $\frac{1}{20}$ | per gal. |
|---|---|---|---|---|---|---|---|---|
| All wines, except prizage wines, viz. | Portugal, or Madera wines, in casks | paid | filled | 2 | 9 | 6 | | ,009821 |
| | | | unfilled | 2 | 2 | 10 | 1 | ,008499 |
| | | secured | filled | 2 | 14 | 0 | | ,010714 |
| | | | unfilled | 2 | 6 | 9 | 12 | ,009285 |
| | French wines, in casks | paid | filled | 2 | 11 | 10 | 16 | ,010297 |
| | | | unfilled | 2 | 5 | 2 | 17 | ,008975 |
| | | secured | filled | 2 | 16 | 4 | 16 | ,011190 |
| | | | unfilled | 2 | 9 | 2 | 8 | ,009761 |
| | Germany, Rhenish, or Hungary wines, in casks | paid | filled | 2 | 14 | 3 | 12 | ,010773 |
| | | | unfilled | 2 | 7 | 7 | 13 | ,009451 |
| | | secured | filled | 2 | 18 | 9 | 12 | ,011666 |
| | | | unfilled | 2 | 11 | 7 | 4 | ,010238 |
| | Levant and all other wines in casks | paid | filled | 3 | 6 | 0 | | ,013095 |
| | | | unfilled | 2 | 17 | 1 | 8 | ,011332 |
| | | secured | filled | 3 | 12 | 0 | | ,014285 |
| | | | unfilled | 3 | 2 | 4 | 16 | ,012380 |
| | Levant wines in flasks or bottles | paid | filled | 3 | 14 | 0 | | ,014682 |
| | | secured | filled | 4 | 0 | 0 | | ,015872 |

For the method of computation, see the following example.

*Two casks containing one ton of Spanish wines, filled or unfilled, and the additional duty paid.*

| Filled. | | | | Unfilled. | | | |
|---|---|---|---|---|---|---|---|
| £4 | 9 | 0 | The gross additional duty, per ton | £4 | 0 | 0 | |
| 0 | 0 | 0 | 12 per cent. for leakage | 0 | 9 | 7 | $\frac{4}{20}$ |
| 4 | 0 | 0 | | 3 | 10 | 4 | $\frac{16}{20}$ |
| 0 | 6 | 0 | $7\frac{1}{2}$ per cent for prompt payment | 0 | 5 | 3 | $\frac{8}{20}$ |
| 3 | 14 | 0 | | 3 | 5 | 1 | $\frac{8}{20}$ |
| 0 | 8 | 0 | 10 per cent of the gross duty | 0 | 8 | 0 | |
| 3 | 6 | 0 | The net additional duty | 2 | 17 | 1 | $\frac{0}{20}$ |

POUNDAGE. The goods liable to this duty are LINENS, WROUGHT SILKS, and TOBACCO; on which it is regulated in the following manner.

| | | |
|---|---|---|
| (d) | LINENS, except (e) IRISH, by certificate, and (f) CALLICOES printed, painted, &c. | A moiety, or half of the Old Subsidy. |
| | WROUGHT SILKS, except (g) EAST-INDIAN | A moiety, or half of the Old Subsidy. |
| | TOBACCO of THE BRITISH PLANTATIONS, the pound weight — 0 1 | |

(h) For the payment of this duty on LINENS and WROUGHT SILKS, the importer is to be allowed * twelve months time from the importation, upon his giving security for the same: but if he chuses to pay ready money, he is to be allowed 10 l. per cent. out of the said duty for prompt payment.

(d) *The respective clauses after the rates of each species.*

(e) 7 and 8 Will. III. cap. 39. § 1.

(f) (g) 11 and 12 Will. III. cap. 10. § 10.

(h) *The respective clauses after the rates of each species.*

* *For the method of payment of this duty on East-Indian goods, see Chap. 3d.*

For the *practical* method of computation, take the following example.

100 ℔ *of Italian wrought silk, imported from Italy, in a British ship.*

| | | | |
|---|---|---|---|
| The net subsidy, as before | £ 7 | 18 | 4 |
| The moiety or half | 3 | 19 | 2 |
| The discount for prompt payment at ten per cent. | 0 | 7 | 11 |
| The net additional duty to be paid | 3 | 11 | 3 |

For the payment of this duty on TOBACCO (*i*) of the British plantations, the importer becoming bound, with one or more sufficient sureties (approved of by the collector, with the consent of the comptroller) is to be allowed eighteen months, to commence at the end of thirty days from the master's report of the ship, or from the entry of the goods within those thirty days, which shall first happen, and to have an allowance of fifteen per cent. out of the same; or the tobacco (*j*) may be deposited in warehouses, provided at the charge of the importer and approved by the commissioners of the customs, on security given by the importer's own bond to pay this duty at the end of fifteen months; but (*k*) if the importer chuses to pay down the duty at entry, he is to have an allowance of 25 l. per cent.

For the method of computation, take the following example.

1200 ℔ *of British plantation tobacco.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5 | 0 | 0 | — The gross additional duty, at 1 d. per pound weight | 5 | 0 | 0 |
| 1 | 5 | 0 | — 25 per cent. —— discount. —— 15 per cent. —— | 0 | 15 | 0 |
| 3 | 15 | 0 | — To be paid — net addit. duty — to be secured —— | 4 | 5 | 0 |

For further information relating to the bonds to be given for this duty, see *Bonds*, *Interest*, *Tobacco*, and *Warehouse*, in the Index.

Upon due exportation within the times limited by law, drawback or repayment (*l*) of this duty must be allowed, or (*m*) the security vacated, viz.

| | The drawback. |
|---|---|
| (*n*) ALAMODES, or LUSTRINGS | nothing. |
| (*o*) SAILS or SAIL-CLOTH, foreign | nothing. |
| TOBACCO of the British plantations: (*p*) to be consumed or used on board ships of war in any part of Europe | nothing. |
| (*q*) in ships under twenty ton to Ireland | nothing. |
| N. B. *No tobacco may be exported in ships under 70 tons, except to Ireland; nor from any port, other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more.* 24 Geo. II. cap. 41. § 4. 21. 25. | |
| (*r*) in all other circumstances of regular exportation | all. |

(*i*) *The clause after the rates of Tobacco.* 12 Ann. sess. 2. cap. 8. § 2. 5 Geo. I. cap. 7. § 1. 9 Geo. I. cap. 21. § 3.

(*j*) 12 Ann. sess. 2. cap. 8. § 5. 5 Geo. I. cap. 7. § 1. 24 Geo. II. cap. 41. § 32.

(*k*) 9 Geo. I. cap. 21. § 3.

(*l*) 7 Geo. I. cap. 21. § 10. 12 Car. II. cap. 4. § 14. *The respective clauses next following the Rates of linen and silk.*

(*m*) 12 Ann. sess. 2. cap. 8. § 2. 9 Geo. I. cap. 21. § 3. 6. 24 Geo. II. cap. 41. § 29.

(*n*) 8 and 9 Will. III. cap. 36. § 5.

(*o*) 4 Geo. II. cap. 27. § 3.

(*p*) 6 Ann. cap. 22. § 13.

(*q*) 8 Ann. cap. 13. § 20.

(*r*) 9 Geo. I. cap. 21. § 6. 24 Geo. II. cap. 41. § 4. 21. 25.

TOBACCO.

| | The drawback. |
|---|---|
| (s) TOBACCO-STALKS separated from the rest of the leaf, and exported by themselves | nothing. |
| (t) WINE-LEES (which pay duty as wine) | nothing. |
| (u) ALL GOODS to the Isle of Man | nothing. |
| (w) ALL OTHER GOODS | all. |

(s) 9 Geo. I. cap. 21. § 20.
(t) 1 Geo. II. cap. 17. § 4.
(u) 12 Geo. I. cap. 28. § 21.

(w) 12 Car. II. cap. 4. § 14. *2d rule of Book of rates. The respective clauses after the rates of each species.*

## N° IV. One per Cent. inwards.

BY 14 Car. II. cap. 11. § 35, 36. — was first granted from 29 Septemb. 1662, during the King's life.
By 1 Jac. II. cap. 1. § 4. continued — during his life.
By the several Acts which continued the rest of the branch of customs — continued — for ever.

This duty is payable in ready money upon all goods and merchandizes (liable to Customs) imported from any port or place of the Mediterranean Sea beyond the port of Malaga, into any port of Great-Britain, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable. But *British* ships exporting from any of his majesty's dominions FISH (taken (a) and cured by his majesty's subjects only) so that one moiety of their full lading be fish only, in that case, the goods or merchandizes imported in the same ship for that voyage, are not liable to this duty.

| | The duty. |
|---|---|
| The practical method of computing this duty, is by taking | ⅓th part of the net Old Subsidy and Additional Duty. |
| Upon exportation | NOT DRAWN BACK. |

As the ports in the Mediterranean Sea are very numerous, and many of them not commonly known, here followeth a list of the names of such as are beyond the port of Malaga, collected from the best maps and treatises of geography.

### Ports in the Mediterranean Sea, beyond the port of Malaga.

| Ports. | Provinces, &c. | Kingdoms, &c. |
|---|---|---|
| Almunecar | Granada | Spain. |
| Adra | Granada | Spain. |
| Alboran | an island near Barbary. | |
| Almeria | Granada | Spain. |
| Vera | Granada | Spain. |
| Tenes | | Barbary. |
| Cartagena | Murcia | Spain. |
| Oran | | Barbary. |
| Alicant | Valencia | Spain. |
| Denia | Valencia | Spain. |
| Ivica | an island on the coast of Spain. | |
| Gandia | Valencia | Spain. |
| Majorca | islands on the coast of Spain. | |
| Minorca | islands on the coast of Spain. | |
| Algiers | | Barbary. |
| Valencia | Valencia | Spain. |
| Morviedro | Valencia | Spain. |
| Tortosa | Catalonia | Spain. |
| Tarragon | Catalonia | Spain. |
| Villa Franca | Catalonia | Spain. |
| Barcelona | Catalonia | Spain. |
| Girona | Catalonia | Spain. |
| Roses | Catalonia | Spain. |
| Perpignan | Catalonia | Spain. |

(a) 9 Geo. II. cap. 33. § 3.

| Ports. | Provinces, &c. | Kingdoms, &c. |
|---|---|---|
| Narbonne | Languedock | France. |
| Marſeilles | Provence | France. |
| Toulon | Provence | France. |
| Hieres | Provence | France. |
| Frejuls | Provence | France. |
| Grace | Provence | France. |
| Antibes | Provence | France. |
| Vence | Provence | France. |
| Nice | Piedmont | Italy. |
| Villa Franca | Piedmont | Italy. |
| Monaco | Genoa | Italy. |
| Vintimiglia | Genoa | Italy. |
| Oneglia | Genoa | Italy. |
| Albegna | Genoa | Italy. |
| Finale | Genoa | Italy. |
| Savona | Genoa | Italy. |
| Noli | Genoa | Italy. |
| Genoa | Genoa | Italy. |
| Raphello | Genoa | Italy. |
| Sarzana | Genoa | Italy. |
| Lucca | Lucca | Italy. |
| Leghorn | Tuſcany | Italy. |
| Piombino | Tuſcany | Italy. |
| Corſica | iſlands on the coaſt of Italy. | |
| Sardinia | iſlands on the coaſt of Italy. | |
| Several ſmall | iſlands on the coaſt of Italy. | |
| Gigel | Algier | Barbary |
| Bona | Tunis | Barbary |
| Biſerta | Tunis | Barbary |
| Tunis | Tunis | Barbary |
| Orbitello | Tuſcany | Italy. |
| Civita Vecchia | Papacy | Italy. |
| Oſtia | Papacy | Italy. |
| Gaeta | Naples | Italy. |
| Naples | Naples | Italy. |
| Sorrento | Naples | Italy. |
| Amalſi | Naples | Italy. |
| Salerno | Naples | Italy. |
| Policaſtro | Naples | Italy. |
| Tropea | Naples | Italy. |
| Regio | Naples | Italy. |
| Lipra | iſlands on the coaſt of Italy. | |
| Sicily | iſlands on the coaſt of Italy. | |
| Several ſmall | iſlands on the coaſt of Italy. | |
| Mahometa | on the coaſt of Barbary. | |
| Cabes | on the coaſt of Barbary. | |
| Malta, and other ſmall iſlands | on the coaſt of Barbary. | |
| Tripoli | on the coaſt of Barbary. | |
| Squillacce | Naples | Italy. |
| Taranto | Naples | Italy. |
| Gallipoli | Naples | Italy. |

| Ports. | Provinces, &c. | Kingdoms, &c. |
|---|---|---|
| Otranto | Naples | Italy. |
| Brindiſi | Naples | Italy. |
| Bari | Naples | Italy. |
| Trani | Naples | Italy. |
| Barletta | Naples | Italy. |
| Manfredonia | Naples | Italy. |
| Fermo | Papacy | Italy. |
| Ancona | Papacy | Italy. |
| Fano | Papacy | Italy. |
| Rimino | Papacy | Italy. |
| Ravenna | Papacy | Italy. |
| Venice | Venice | Italy. |
| Aquileia | Venice | Italy. |
| Pola | Venice | Italy. |
| Trieſta | Venice | Italy. |
| Cabo d'Iſtria | Venice | Italy. |
| Citta Nuova | Venice | Italy. |
| Charſo | iſlands on the coaſt of | Dalmatia. |
| Oſero | iſlands on the coaſt of | Dalmatia. |
| Veglia | iſlands on the coaſt of | Dalmatia. |
| Arba | iſlands on the coaſt of | Dalmatia. |
| Pago | iſlands on the coaſt of | Dalmatia. |
| And other | iſlands on the coaſt of | Dalmatia. |
| Zara | Dalmatia | Turkey in Europe. |
| Sebenico | Dalmatia | Turkey in Europe. |
| Spalutro | Dalmatia | Turkey in Europe. |
| Raguſa | Dalmatia | Turkey in Europe. |
| Cattaro | Dalmatia | Turkey in Europe. |
| Doleigno | Albania | Turkey in Europe. |
| Aleſſio | Albania | Turkey in Europe. |
| Durazzo | Albania | Turkey in Europe. |
| Vallona | Albania | Turkey in Europe. |
| Saſeno, an iſland on the coaſt of Epirus. | | |
| Chimera | Epirus | Turkey in Europe. |
| Butrinto | Epirus | Turkey in Europe. |
| Larta | Epirus | Turkey in Europe. |
| Lepanto | Achaia | Turkey in Europe. |
| Corfu | iſlands | on the coaſt of Greece. |
| Cephalonia | iſlands | on the coaſt of Greece. |
| Zant | iſlands | on the coaſt of Greece. |
| Several ſmall | iſlands | on the coaſt of Greece. |
| Morea | a peninſula | on the coaſt of Greece. |
| Candia | an iſland | on the coaſt of Greece. |
| Archipelago | iſlands on the coaſt of Romania | Turkey in Europe. |
| Rhodes | iſlands on the coaſt of | Aſia minor |
| Cyprus | iſlands on the coaſt of | Aſia minor |
| Chios or Scio | iſlands on the coaſt of | Aſia minor |
| Several ſmall | iſlands on the coaſt of | Aſia minor |
| Smyrna | Ionia | Aſia minor |
| Alexandretta or Scandaroon | Syria | Aſia minor |

N°

## N° V. Composition on Petty Seizures.

ALL goods seized by the officers of the customs, are to be prosecuted to condemnation, either in the Court of Exchequer, or before the justices of the peace, &c. and the King's moiety or share paid in to the proper officers, before any writ or order of delivery may be granted, except in the case of (*a*) perishable goods: but when the seizure is so small, that the custom thereof does not exceed forty shillings, the commissioners of the customs have, by their patent, a power to compound for it, and in that case the King's part is to be paid in to the collector of the port of seizure; who is to account for it by the name of *Composition on Petty Seizures*; which he is to comprehend under the general head of *Customs*.

(*a*) 13 and 14 Car. II. cap. 11. § 30.

## N° 2. New Subsidy.

| | | |
|---|---|---|
| By 9 and 10 Will. III. cap. 23. § 1. | was granted from 31 Jan. 1699, | during the King's life. |
| 1 Annæ, cap. 7. § 2. | from 9 Mar. 1701 | during the Queen's life. |
| 1 Geo. I. — 1. – 2. | from 1 Aug. 1714 | during the King's life. |
| 1 Geo. II. — 1. – 2. | from 11 June 1727 | during the King's life. |

### APPROPRIATION.

By 1 Geo. II. cap. 1. § 2. 4. 5. this branch is part of the fund for support of his majesty's houshold, and the honour and dignity of the crown.

(*a*) It is to be raised, levied or collected, by the same rules, orders and methods, and under the same penalties and forfeitures, as the Customs.

This branch, as well as the Old Subsidy, is composed of a tonnage and poundage.

(*b*) Tonnage is payable in ready money upon all wines imported, viz.

| | | | Gross new sub. per ton. |
|---|---|---|---|
| Rhenish or (*c*) Hungary Wines imported into any port | | By British | 6 0 0 |
| | | By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built | 7 10 0 |
| Levant and all other Wines imported into | London | By British | 4 10 0 |
| | | By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built | 6 0 0 |
| | Other ports | By British | 3 0 0 |
| | | By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built | 4 10 0 |

(*d*) Out of this gross duty, the like allowances and abatements, in all cases, are to be made, under the same restrictions, and in the same manner and form, as are directed for the Old Subsidy; so that in all cases, except Levant wines imported into Bristol or Southampton, this net new subsidy will be the same as the net old subsidy; and for Levant wines imported into Bristol

(*a*) 9 and 10 Will. III. cap. 23. § 7.
(*b*) 9 and 10 Will. III. cap. 23. § 1, 2, 3, 4.
(*c*) 1 Ann. cap. 12. § 112.
(*d*) 9 and 10 Will. III. cap. 23. § 6. *8th rule of the Book of rates*, 6 Geo. I. cap. 12. § 2.

or

or Southampton, the net new subsidy will be the same as in every other out-port.

The difference called the LONDON DUTY on wines, which having been landed and paid duty in any out-port, are afterwards to be removed to London, or within twenty miles of the Royal Exchange, must be paid under the same regulation, as directed for the Old Subsidy, and is as follows.

| | | The ton. | | | The gal. |
|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | |
| Rhenish wine | no difference. — | | | | |
| French wine in casks | | 1 | 8 | $2\frac{8}{20}$ | ,005595 |
| Spanish, Portugal, Levant, and all other wines | in casks | 1 | 7 | 0 | ,005357 |
| | in bottles or flasks | 1 | 10 | 0 | ,005952 |

POUNDAGE (*e*) is payable in * ready money (except for TOBACCO of the *British plantations*, which may be secured by bond in all circumstances as the additional duty thereon) upon all goods and merchandize imported, except these following.

WINES, being liable to tonnage.

FISH, British taken and brought in British bottoms,

FRESH FISH,

BESTIAL,

ALL GOODS mentioned in the Book of rates to be CUSTOM-FREE.

(*f*) GOODS common-ly used in DYING, as

| | |
|---|---|
| ALUM of all sorts. | GRAIN or SCARLET POWDER. |
| ANTIMONIUM, except CRUDUM. | GRAINS OF PORTUGAL, or ROTA, |
| BRITISH BERRIES from the plantations. | GRAINS OF SEVIL IN BERRIES. |
| CAKE-LACK. | LITHARGE of all sorts. |
| CASSUMBA. | PLATAIN. |
| COPPERAS of all sorts. | SALT-PETRE, |
| FRENCH BERRIES. | WELD, |
| | WOAD. |

(*g*) WROUGHT SILKS, BENGALS, and STUFFS mixed with silk or herba, of the manufacture of Persia, China, or East-India, and all CALLICOES, painted, dyed, printed, or stained there.

(*h*) WHALE-FINS, OIL, and BLUBBER, of British fishing, taken in the seas of Newfoundland, or any of the seas belonging to his majesty's plantations, and imported by British, in British shipping.

(*i*) RAW LINEN-YARN of all sorts, and UNWROUGHT INCLE and SHORT SPINNEL. *See Branch* N° 36.

BRANDY and other SPIRITS, being now accounted for in a separate branch, N° 6.

GUM SENEGA from any part of EUROPE. *See Branch* N° 37.

It is to be levied and collected, according to the several respective rates, values, and prices, as directed for the Old Subsidy: on which rates, &c. it is computed in the following manner.

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| (*k*) DRUGS (except dying drugs) rated in the first column of rates in Chap. 2. imported directly from places of their growth, and in British-built shipping, 5 l. per cent. on one-third of the rate, being for every 20 s. thereof | 0 | 0 | 4 |

(*e*) 9 and 10 Will. III. cap. 23. § 4.

(*f*) 9 and 10 Will. III. cap. 23. § 4, 3 and 4 Ann. cap. 4. § 8. 8 Geo. I. cap. 15. § 10.

(*g*) 11 and 12 Will. III. cap. 10. § 10.

(*h*) 10 and 11 Will. III. cap. 25. § 16, 10 Geo. I. cap. 16. § 1.

(*i*) 24 Geo. II. cap. 46. § 1.

(*k*) 9 and 10 Will. III. cap. 23. § 5.

* *But for the method of payment of this duty on East-Indian goods, see Chap. 3d.*

| | |
|---|---|
| EARTHEN-WARE<br>GLASS MANUFACTURES<br>TOYS FOR CHILDREN | the ſame as directed for the Old Subſidy. |
| (*l*) ALL OTHER GOODS chargeable with this duty of poundage | 5 l. per cent. on the rate, value, or price, being for every 20 s. thereof — 0 1 0 |

But out of the aforeſaid groſs new ſubſidy of poundage, there is to be allowed the following diſcounts.

| | Diſcount. |
|---|---|
| (*m*) TOBACCO of the Britiſh plantations, being under the ſame regulations as for the additional duty thereon | if paid down — 25 per cent.<br>if ſecured — 15 per cent. |
| (*n*) TOBACCO not of the Britiſh plantations | 5 and 8 per cent. |
| Which allowance of 8 per cent. is not deducted on exportation. | |
| (*o*) ALL OTHER GOODS | 5 per cent. |

For the method of computing this duty, ſee the Old Subſidy and Additional Duty.

On due exportation within the times limited by law, drawback † or repayment of this duty muſt be allowed, or the ‡ ſecurity vacated, viz.

| | The drawback. |
|---|---|
| (*p*) ALAMODES and LUSTRINGS | nothing. |
| (*q*) BOOKS BOUND | nothing. |
| (*r*) BEAVER SKINS | half. |
| (*ſ*) BORAX refined in Great-Britain | as unrefined. |
| (*s*) CABLE-YARN | nothing. |
| (*t*) CAMPHIRE refined in Great-Britain | as unrefined. |
| (*v*) CANDLES | nothing. |
| (*u*) COPPER-BARS, not imported from Eaſt-India and Barbary, and not exported by Britiſh | nothing. |
| (*w*) CORDAGE | nothing. |
| (*x*) HEMP unwrought, to the Britiſh dominions in America | nothing. |
| (*y*) HOPS foreign to Ireland | nothing. |
| (*z*) IRON and STEEL foreign — to the Britiſh plantations in America | nothing. |
| (*a*) WARES foreign — to the Britiſh plantations in America | nothing. |
| (*b*) OISTERS French | nothing. |
| (*c*) PAPER foreign | nothing. |
| (*d*) PEPPER | nothing. |

(*l*) 9 and 10 Will. III. cap. 23. § 4.
2 and 3 Ann. cap. 9. § 6. 7.
11 Geo. I. cap. 7. § 2. 7.
*1ſt rule of Addit. book of rates, and after the Rates outwards.*

(*m*) 9 and 10 Will. III. cap. 23. § 10.
12 Ann. ſeſſ. 2. cap. 8. § 1, 2, 3.
5 Geo. I. cap. 7. § 1.
9 Geo. I. cap. 21. § 3.

(*n*) 12 Ann. ſeſſ. 2. cap. 8. § 1.
5 Geo. I. cap. 7. § 1.

(*o*) *17th rule of the Book of rates.*
9 and 10 Will. III. cap. 23. § 6.

† 7 Geo. I. cap. 21. § 10.

‡ 9 Geo. I. cap. 21. § 3. 6.
24 Geo. II. cap. 41. § 29.

(*p*) 8 and 9 Will. III. cap. 36. § 5.

(*q*) 9 Geo. I. cap. 19. § 6.

(*r*) 8 Geo. I. cap. 15. § 14.

(*ſ*) 17 Geo. II. cap. 31. § 3.

(*s*) 6 Ann. cap. 19. § 13.

(*t*) 17 Geo. II. cap. 31. § 3.

(*v*) 23 Geo. II. cap. 21. § 36.

(*u*) 9 and 10 Will. III. cap. 26. § 19.
12 Ann. ſeſſ. 3. cap. 18. § 4, 5.
13 Geo. I. cap. 27. § 1.
26 Geo. II. cap. 32. § 26.

(*w*) 6 Ann. cap. 19. § 13.

(*x*) 4 Geo. II. cap. 27. § 7.

(*y*) 9 Ann. cap. 12. § 27.

(*z*) 9 Ann. cap. 6. § 55.

(*a*) 2 and 3 Ann. cap. 9. § 12.

(*b*) 10 Geo. II. cap. 30. § 4.

(*c*) 10 Geo. II. cap. 27. § 4.

(*d*) 8 Ann. cap. 7. § 24.

PICTURES

| | | Drawback. |
|---|---|---|
| (*d*) | PICTURES | nothing. |
| (*e*) | SAILS or SAILCLOTH foreign | nothing. |
| (*f*) | SOPE | nothing. |
| | STARCH | |
| (*g*) | TEA | |
| TOBACCO of the British plantations | (*h*) to be consumed or used on board ships of war in any part of Europe | nothing. |
| | (*i*) in ships under 20 tons to Ireland | |
| | N. B. *No tobacco may be exported in ships under 70 tons except to Ireland; nor from any port other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more.* 24 Geo. II. cap. 41. § 4. 21. 25. | |
| | (*k*) in all other circumstances of regular exportation | all. |
| (*l*) | TOBACCO-STALKS, separated from the rest of the leaf, and exported by themselves | nothing. |
| (*m*) | WINE-LEES (which pay duty as wine) | nothing. |
| (*n*) | ALL GOODS to the Isle of Man | |
| (*o*) | ALL OTHER GOODS to all other places | all. |

(*d*) 8 Geo. I. cap. 20. § 49.
(*e*) 4 Geo. II. cap. 27. § 3.
(*f*) 22 Geo. II. cap. 21. § 36.
(*g*) 18 Geo. II. cap. 26. § 5.
(*h*) 6 Ann. cap. 22. § 13.
(*i*) 8 Ann. cap. 13. § 20.
(*k*) 9 Geo. I. cap. 21. § 6. 24 Geo. II. cap. 41. § 4. 21. 25.
(*l*) 9 Geo. I. cap. 21. § 20.
(*m*) 1 Geo. II. cap. 17. § 4.
(*n*) 12 Geo. I. cap. 28. § 21.
(*o*) 9 and 10 Will. III. cap. 23. § 5. 8. 13.

## N° 3. ONE-THIRD SUBSIDY.

BY 2 and 3 Ann. cap. 9. § 1. was granted from 8 March 1703 for three years, to 8 March 1706.
4 Ann. cap. 6. § 1. continued for 98 years, to 8 March 1804.
5 — 19. — 8. ditto — one year, to ditto — 1805.
6 — 5. — 4. ditto — one year, to ditto — 1806.
1 Geo. I. — 12. — 8. for ever.

### APPROPRIATION.

This branch is by 4, 5, and 6 Annæ appropriated for the payment of annuities for 99 years granted by the said Acts, and by 1 Geo. I. cap. 12. § 15. the surplus during the continuance of the several terms, and the whole after the expiration of those terms, are made part of the Aggregate Fund.

This branch (*a*), as well as the former subsidies, is composed of a tonnage and poundage, being an additional subsidy of one-third part of the new subsidy, payable in all cases where that is due; and is to be raised, levied, collected, secured and paid, by the same ways, means and methods, under such penalties and forfeitures, and subject to such rules and directions, as before directed for the New Subsidy.

(*a*) 2 and 3 Ann. cap. 9. § 1. 2. 7. 11.
11 Geo. I. cap. 7. § 3. 7.
*1st rule of Addit. Book of rates.*
*8th and 17th rules of the former Book of rates.*
12 Ann. sess. 2. cap. 8. § 1, 2, 3.
9 Geo. I. cap. 21. § 3.
6 Geo. I. cap. 12. § 2.
5 Geo. I. cap. 7. § 1.

 Therefore

The duty.

Therefore it is to be computed, by taking ——— } One-third part of the net New Subsidy of tonnage and poundage.

(*b*) On due exportation within the times limited by law, drawback or repayment of this duty must be allowed, or security vacated, as for the New Subsidy.

(*b*) 2 and 3 Ann, cap. 9. § 2. 9.

## N° 4. Two-Thirds Subsidy.

By 3 and 4 Ann. cap. 5. § 1. { was granted from 8 March 1704, for four years, to 8 March 1708.
6 Ann. cap. 22. § 4. ——— continued for three years, to 8 March 1711.
7 ——— 7. -21. ——— for ever.

### Appropriation.

*See* N° I. Customs.

This branch (*a*), as well as the former subsidies, is composed of a tonnage and poundage; and is to be raised, levied, collected, secured and paid, by the same ways, means and methods, under such penalties and forfeitures, and subject to such rules and directions, as before directed for the New and One-third Subsidies.

It is an additional subsidy of two-third parts of the new subsidy, upon all goods liable to the said new subsidy, except these following, viz.

(*b*) { Tobacco ———
Currants in British-built shipping, legally navigated ———
Sugar from the British plantations ———
Goods exempted from the new and one-third subsidies ———
(*c*) Currants in ships belonging to the republick of Venice ———
(*d*) { European Linens ———
Sisters Thread ———
Tapes or Incle ——— } which are exempted from this duty.

The duty.

Therefore it is to be computed, by taking double the one-third subsidy for all goods liable thereto, unless these before exempted, or ——— } Two-third parts of the net New Subsidy of tonnage and poundage.

(*e*) Upon due exportation within the time limited by law, drawback or repayment of this duty must be allowed as for the new and one-third subsidies.

(*a*) { 3 and 4 Ann. cap. 5. § 1, 2.
11 Geo. I. cap. 7. § 3. 7.
*8th and 17th rules of the Book of rates.*
*1st Rule of Addit. Book of Rates.*
6 Geo. I. cap. 12. § 2.

(*b*) 3 and 4 Ann. cap. 5. § 1.
(*c*) { 4 Ann. cap. 6. § 3.
8 Ann. cap. 13. § 21.
(*d*) { 6 Ann. cap. 22. § 10.
7 Ann. cap. 7. § 23.
(*e*) 3 and 4 Ann. cap. 5. § 2.

N° 5.

# N° 5. SUBSIDY 1747.

BY 21 Geo. II. cap. 2. § 1. was granted from the 1ſt of March 1747, without limitation.

## APPROPRIATION.

By 25 Geo. II. cap. 27. this branch, together with
N° 32. Wrought Plate,
N° 34. Wine 1745,
N° 35. Glaſs,
(after reſerving in the Exchequer ſufficient for the remaining life-annuities payable out of wine 1745 and glaſs) are made part of the Sinking Fund, and the ſeveral other annuities payable out of thoſe branches are from the times in the ſaid Act mentioned charged thereon.

(*a*) This branch is, over and above all ſubſidies, additional duties, impoſitions, &c. a POUNDAGE of twelve pence in the pound to be paid in * ready money on all goods and merchandize imported before landing (except for tobacco, whereon it may be ſecured by bond) according to the ſeveral particular rates or values thereof, as they are reſpectively rated and valued in the Books of rates referred to, by the 12th of Car. II. and the 11th of Geo. I. or by any other Act of parliament; or which do now pay any duty *ad valorem:*

(*b*) Goods from Eaſt-India not rated are to pay this ſubſidy on the groſs price for which they are ſold at the candle, without any allowance or deduction.

(*c*) Not to extend to goods, which by any law are now allowed to be imported free of duty, nor to prohibited goods imported by the united Eaſt-Indian company.

On which rates, values and prices, this ſubſidy is to be taken in the following manner.

| | | | |
|---|---|---|---|
| (*d*) DRUGS (except dying drugs) rated by the Book of rates of 12 Car. II. as ſpecified in the firſt column of rates, imported from places not of their growth, or in ſhipping not Britiſh built —— | 5 per cent. on treble the rate – | being for every 20s. thereof – | 0 1 0 |
| (*e*) ALL OTHER GOODS liable to this duty | 5 per cent. on their reſpective rates, val. or prices | | |

(*f*) This duty is to be levied and collected by the ſame ways and means, and under ſuch penalties, &c. as are directed for the Old Subſidy.

(*g*) For the payment of this duty on tobacco, the importer may be allowed 18 months time, to commence at the end of 30 days after the maſter's report of the ſhip, or from the entry of the goods within thoſe 30 days, which ſhall firſt happen, upon his giving ſufficient ſecurity for the ſame.

Out of this duty are to be allowed the following diſcounts.

---

(*a*) 21 Geo. II. cap. 2. § 1.
(*b*) 21 Geo. II. cap. 2. § 1.
(*c*) 21 Geo. II. cap. 2. § 3.
(*d* { 8 and 9 Will. III. cap. 34. § 2, 3. 21 Geo. II. cap. 2. § 1.
(*e*) 21 Geo. II. cap. 2. § 1.
(*f*) 21 Geo. II. cap. 2. § 2.
(*g*) 21 Geo. II. cap. 2. § 4.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. 3d.*

TOBACCO

| | Discount. |
|---|---|
| (*h*) TOBACCO of the British plantations — if paid down | 25 per cent. |
| (*h*) TOBACCO of the British plantations — if secured | 15 per cent. |
| (*i*) TOBACCO not of the British plantations, paid down | 5 and 8 per cent. |
| ALL OTHER GOODS | no discount. |

(*k*) On due exportation within three years from the time of importation, drawback or repayment of this duty is to be allowed, or the security vacated, as follows.

| | The drawback. |
|---|---|
| (*l*) ALAMODES and LUSTRINGS | nothing. |
| (*m*) BOOKS BOUND | nothing. |
| (*n*) BORAX refined in Great-Britain | as unrefined. |
| (*o*) CABLE-YARN | nothing. |
| (*p*) CAMPHIRE refined in Great-Britain | as unrefined. |
| (*q*) CANDLES | nothing. |
| (*r*) COPPER-BARS, not imported from East-India or Barbary, and not exported by British | nothing. |
| (*s*) CORDAGE | nothing. |
| (*t*) HEMP unwrought, to the British dominions in America | nothing. |
| (*u*) HOPS foreign to Ireland | nothing. |
| (*w*) IRON and STEEL foreign — to the British plantations in America | nothing. |
| (*x*) WARES foreign — to the British plantations in America | nothing. |
| (*y*) OISTERS French | nothing. |
| (*z*) PAPER | nothing. |
| (*a*) PEPPER | nothing. |
| (*b*) PICTURES | nothing. |
| (*c*) *PRIZE GOODS taken by his majesty's ships or vessels of war | nothing. |
| (*d*) SAILS or SAILCLOTH | nothing. |
| (*e*) SOPE | nothing. |
| (*e*) STARCH | nothing. |
| (*f*) TEA | nothing. |
| TOBACCO of the British plantations: (*g*) to be consumed or used on board ships of war in any part of Europe | nothing. |
| TOBACCO of the British plantations: (*h*) in ships under 20 tons to Ireland | nothing. |
| TOBACCO of the British plantations: N. B. *No tobacco may be exported in ships under 70 tons except to Ireland; nor from any port other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds each, or more.* 24 Geo. II. cap. 41. § 4. 21. 25. | |
| TOBACCO of the British plantations: (*i*) in all other circumstances of regular exportation | all. |

(*b*) 12 Ann. sess. 2. cap. 8. § 5. 9 Geo. I. cap. 21. § 3. 21 Geo. II. cap. 2. § 41. 24 Geo. II. cap. 41. § 29. 31. 32.
(*i*) 12 Ann. sess. 2. cap. 8. § 1. 21 Geo. II. cap. 2. § 4.
(*k*) 21 Geo. II. cap. 2. § 5.
(*l*) 8 and 9 Will. III. cap. 36. § 5.
(*m*) 9 Geo. I. cap. 19. § 6.
(*n*) 17 Geo. II. cap. 31. § 3.
(*o*) 6 Ann. cap. 19. § 13.
(*p*) 17 Geo. II. cap. 31. § 3.
(*q*) 23 Geo. II. cap. 21. § 36.
(*r*) 9 and 10 Will. III. cap. 26. § 19. 12 Ann. sess. 3. cap. 18. § 4, 5. 13 Geo. I. cap. 27. § 1. 26 Geo. II. cap. 32. § 2.
(*s*) 6 Ann. cap. 19. § 13.
(*t*) 4 Geo. II. cap. 27. § 7.
(*u*) 9 Ann. cap. 12. § 27.
(*w*) 9 Ann. cap. 6. § 55.
(*x*) 2 and 3 Ann. cap. 9. § 12.
(*y*) 10 Geo. II. cap. 30. § 4.
(*z*) 10 Geo. II. cap. 27. § 4.
(*a*) 8 Ann. cap. 7. § 24.
(*b*) 8 Geo. I. cap. 20. § 49.
(*c*) 21 Geo. II. cap. 2. § 8.
(*d*) 4 Geo. II. cap. 27. § 3.
(*e*) 23 Geo. II. cap. 21. § 36.
(*f*) 18 Geo. II. cap. 26. § 5.
(*g*) 6 Ann. cap. 22. § 13.
(*h*) 8 Ann. cap. 13. § 20.
(*i*) 9 Geo. I. cap. 21. § 6. 24 Geo. II. cap. 41. § 4. 21. 25.

TOBACCO

| | The drawback. |
|---|---|
| (*i*) TOBACCO-STALKS, separated from the rest of the leaf, and exported by themselves | nothing. |
| (*k*) ALL GOODS to the Isle of Man | nothing. |
| (*l*) ALL OTHER GOODS to all other places | all. |

(*i*) 9 Geo. I. cap. 21. § 20.
(*k*) 12 Geo. I. cap. 28. § 21.
(*l*) 21 Geo. II. cap. 21. § 6.

## N° 6. SUBSIDIES on SPIRITS.

BY 9 Geo. II. cap. 23. § 17. all the duties arising by spirits, from 29 September 1736, are united to, and made part of, the Aggregate Fund; and from that time the several duties then payable on spirits imported (except coinage, which see N° 16) are accounted for in one sum, under the title of SUBSIDIES ON SPIRITS.

The method of computation for this branch is as follows.

*Example the first.*

*One ton of brandy, not of France, Spain, Portugal, or Italy, imported by British in a British ship.*

| Drawback. | | | | | | | Duty. | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Five per cent. on the rate | 1 | 0 | 0 |
| | | | | | | Discount | 0 | 1 | 0 |
| 0 | 9 | 6 | Half the Old Sub. | before 29 Sept. 1736 | | Old Subsidy N° I. | 0 | 19 | 0 |
| 0 | 19 | 0 | New Subsidy | | | New Subsidy 2. | 0 | 19 | 0 |
| 0 | 6 | 4 | One-third Subsidy | | | One-third Sub. 3. | 0 | 6 | 4 |
| 0 | 12 | 8 | Two-thirds Subsidy | | | Two-thirds Sub. 4. | 0 | 12 | 8 |
| 2 | 7 | 6 | | Now subsidies on spirits | | | 2 | 17 | 0 |

*Example the second.*

10 *gallons of cordial water of France imported by an Alien.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Five per cent. on the rate | 0 | 5 | 0 |
| | | | | | | Discount | 0 | 0 | 3 |
| 0 | 2 | 4½ | Half the Old Sub. | before 29 Sept. 1736 | | Old Subsidy N° I. | 0 | 4 | 9 |
| 0 | 0 | 0 | | | | Petty Custom II. | 0 | 1 | 3 |
| 0 | 4 | 9 | New Subsidy | | | New Subsidy 2. | 0 | 4 | 9 |
| 0 | 1 | 7 | One-third Subsidy | | | One-third Sub. 3. | 0 | 1 | 7 |
| 0 | 3 | 2 | Two-thirds Subsidy | | | Two-thirds Sub. 4. | 0 | 3 | 2 |
| 0 | 0 | 0 | | | | French Duty 15. | 1 | 5 | 0 |
| 0 | 11 | 10½ | | Now subsidies on spirits | | | 2 | 0 | 6 |

## N° 7. IMPOST on WINES and VINEGAR.

BY 1 Jac. II. cap. 3. § 2. was granted from 24 June 1685, to 24 June 1693.
2 Will. and Mar. sess. 2. cap. 5. § 2. continued — to ditto — 1696.
4 and 5 Will. and Mar. — 15. — 2. ditto — to ditto — 1698.
7 and 8 Will. III. — 10. — 1. ditto — to 29 Sept. 1701.
8 and 9 Will. III. — 20. — 4. ditto — to 1 Aug. 1706.

| | | | | |
|---|---|---|---|---|
| 1 Ann. cap. 13. § 4. | was granted from 1 August 1706, | to 1 August 1710. |
| 5 ——— 27. – 4. | continued ——— | to ditto ——— 1712. |
| 6 ——— 19. – 3. | ditto ——— | to ditto ——— 1714. |
| 7 ——— 8. – 1. | ditto ——— | to ditto ——— 1716. |
| 8 ——— 13. – 1. | ditto ——— | to ditto ——— 1720. |
| 9 ——— 21. – 1. | ditto ——— | for ever. |

## APPROPRIATION.

This branch, together with N° 8. Impost on Tobacco,
N° 9. Impost 1690,
N° 10. Impost 1692,
N° 11. Duty on Whalefins,
N° 20. Duty on Candles,

are, by 9 Ann. cap. 21. and 1 Geo. I. cap. 21. made part of a fund for payment of the annuity on 10,000,000 l. the original and increased capital of the South-Sea company, and 8000 l. per annum allowed the said company for charges of management.

(*a*) This branch is to be levied by the same ways and means, and under the same penalties, as the customs, &c. upon the importation of the following goods, viz.

| | The gross impost per ton. |
|---|---|
| All Vinegar ——, French Wine —— | £ 8 0 0 |
| All other Wines | 12 0 0 |

(*b*) To be paid down in ready money upon entry, either by the merchant, or by the person enjoying the benefit of the prizage, or else the importer to become bound with two or more sufficient sureties, or procure three other persons to become bound for payment thereof, at three several and equal payments, each at three months distance.

But out of the aforesaid gross duties, there must be deducted the following allowances, according to the nature and circumstances of the entry, viz.

| | Discount. |
|---|---|
| (*c*) 1. For leakage, as out of the Old Subsidy | 12 per cent. |
| (*d*) 2. For prompt payment, if the duty be paid down in ready money, 10 per cent. per annum, which for the three three months, is | 5 per cent. |
| (*e*) 3. For any defect or damage which may happen by keeping, or by any other accident; provided oath be made by the importer (not being a vintner or retailer, who is to pay the full duty) that the said liquors are imported by way of merchandize, and with intent to sell again | 8 per cent. |
| (*f*) 4. Out of the gross duty of all wines imported in casks, according to the respective sorts thereof, as out of the Old Subsidy | 2, 6, or 10 per cent. |

So that, according to the particular circumstances, the net impost to be paid or secured, will be as follows.

(*a*) 1 Jac. II. cap. 3. § 2. 8.
(*b*) 1 Jac. II. cap. 3. § 3. 6.
(*c*) { *8th rule of the Book of rates*, 1 Jac. II. cap. 3. § 6.
(*d*) 1 Jac. II. cap. 3. § 4.
(*e*) 1 Jac. II. cap. 3. § 6.
(*f*) 6 Geo. I. cap. 12. § 2.

French

| | | | | Net impoſt. per ton. *l.* | *s.* | *d.* | $\frac{1}{2}$ | per gal. |
|---|---|---|---|---|---|---|---|---|
| French wines in caſks — | For ſale — | paid — | filled — | 6 | 10 | 2 | 17 | ,025841 |
| | | | unfilled | 5 | 13 | 5 | 10 | ,022511 |
| | | ſecured | filled — | 6 | 17 | 7 | 4 | ,027301 |
| | | | unfilled | 5 | 19 | 11 | 4 | ,023796 |
| | For private uſe, or for prizage — | paid — | filled — | 7 | 2 | 4 | 16 | ,028253 |
| | | | unfilled | 6 | 4 | 1 | 18 | ,024634 |
| | For prizage — | ſecured | filled — | 7 | 10 | 4 | 16 | ,029841 |
| | | | unfilled | 6 | 11 | 2 | 8 | ,026031 |
| | By retailers — | | | 7 | 10 | 4 | 16 | ,029841 |
| German, Rheniſh, or Hungary wines, in caſks — | For ſale — | paid — | filled — | 10 | 4 | 11 | 10 | ,040666 |
| | | | unfilled | 8 | 19 | 9 | 9 | ,035672 |
| | | ſecured | filled — | 10 | 16 | 0 | — | ,042857 |
| | | | unfilled | 9 | 9 | 6 | — | ,037599 |
| | For private uſe, or for prizage — | paid — | filled — | 11 | 3 | 2 | 8 | ,044285 |
| | | | unfilled | 9 | 15 | 10 | 1 | ,038856 |
| | For prizage — | ſecured | filled — | 11 | 15 | 2 | 8 | ,046666 |
| | | | unfilled | 10 | 6 | 4 | 16 | ,040952 |
| | By retailers — | | | 11 | 15 | 2 | 8 | ,046666 |
| Levant and all other wines in caſks — | For ſale — | paid — | filled — | 9 | 5 | 9 | 2 | ,036856 |
| | | | unfilled | 8 | 0 | 7 | 1 | ,031862 |
| | | ſecured | filled — | 9 | 16 | 9 | 12 | ,039047 |
| | | | unfilled | 8 | 10 | 3 | 12 | ,033789 |
| | For private uſe, or for prizage — | paid — | filled — | 10 | 4 | 0 | — | ,040476 |
| | | | unfilled | 8 | 16 | 7 | 13 | ,035047 |
| | For prizage — | ſecured | filled — | 10 | 16 | 0 | — | ,042857 |
| | | | unfilled | 9 | 7 | 2 | 8 | ,037142 |
| | By retailers — | | | 10 | 16 | 0 | — | ,042857 |
| Levant wines in flaſks or bottles — | For ſale — | paid — | filled — | 10 | 9 | 9 | 2 | ,041620 |
| | | ſecured — | filled — | 11 | 0 | 9 | 12 | ,043809 |
| | For priv. uſe, or priz. | paid — | filled — | 11 | 8 | 0 | — | ,045240 |
| | For prizage — | ſecured — | filled — | 12 | 0 | 0 | — | ,047617 |
| | By retailers — | | | 12 | 0 | 0 | — | ,047617 |
| Vinegar — | For ſale — | paid — | filled — | 6 | 19 | 10 | 1 | ,027745 |
| | | | unfilled | 6 | 3 | 0 | 15 | ,024416 |
| | | ſecured | filled — | 7 | 7 | 2 | 8 | ,029206 |
| | | | unfilled | 6 | 9 | 6 | 9 | ,025701 |
| | For private uſe — | | filled — | 7 | 12 | 0 | — | ,030158 |
| | | | unfilled | 6 | 13 | 9 | 3 | ,026539 |
| | By retailers — | | | 8 | 0 | 0 | — | ,031746 |

Which net impoſts are computed after the method of the following examples.

*Two caſks, containing one ton of Spaniſh wine.*

| Filled. | | Unfilled. |
|---|---|---|
| 12 0 0 | The groſs impoſt per ton | 12 0 0 |
| 1 4 0 | 10 per cent. | 1 4 0 |
| 10 16 0 | By vintner or retailer | 10 16 0 |

| Filled. | | Unfilled. |
|---|---|---|
| 12 0 0 | Grofs duty | 12 0 0 |
| 0 0 0 | 12 per cent. for leakage | 1 8 $9\frac{12}{20}$ |
| 12 0 0 | | 10 11 $2\frac{8}{20}$ |
| 0 12 0 | 5 per cent. for prompt payment | 0 10 $6\frac{15}{20}$ |
| 11 8 0 | | 10 0 $7\frac{13}{20}$ |
| 1 4 0 | 10 per cent. of the grofs duty | 1 4 0 |
| 10 4 0 | For private ufe | 8 16 $7\frac{13}{20}$ |
| 12 0 0 | Lefs 12 per cent. as before | 10 11 $2\frac{8}{20}$ |
| 0 19 $2\frac{8}{20}$ | 8 per cent. for wafte | 0 16 $10\frac{16}{20}$ |
| 11 0 $9\frac{12}{20}$ | | 9 14 $3\frac{12}{20}$ |
| 0 11 $0\frac{10}{20}$ | 5 per cent. for prompt payment | 0 9 $8\frac{11}{20}$ |
| 10 9 $9\frac{2}{20}$ | | 9 4 $7\frac{1}{20}$ |
| 1 4 0 | 10 per cent. of the grofs duty | 1 4 0 |
| 9 5 $9\frac{2}{20}$ | For fale, paid | 8 0 $7\frac{1}{20}$ |
| 11 0 $9\frac{12}{20}$ | Lefs 12 and 8 per cent. as above | 9 14 $3\frac{1}{20}$ |
| 1 4 0 | 10 per cent. of the grofs duty | 1 4 0 |
| 9 16 $9\frac{12}{20}$ | For fale, bonded | 8 10 $3\frac{12}{20}$ |

*Three cafks, containing one ton of vinegar.*

| Filled. | | Unfilled. |
|---|---|---|
| 8 0 0 | The grofs duty by vintner or retailer | 8 0 0 |
| 0 0 0 | 12 per cent. for leakage | 0 19 $2\frac{8}{20}$ |
| 8 0 0 | | 7 0 $9\frac{12}{20}$ |
| 0 8 0 | 5 per cent. for prompt payment | 0 7 $0\frac{9}{20}$ |
| 7 12 0 | For private ufe | 6 13 $9\frac{3}{20}$ |
| 8 0 0 | Lefs 12 per cent. as before | 7 0 $9\frac{12}{20}$ |
| 0 12 $0\frac{12}{20}$ | 8 per cent. for wafte | 0 11 $3\frac{3}{20}$ |
| 7 7 $2\frac{8}{20}$ | For fale, bonded | 6 9 $6\frac{9}{20}$ |
| 0 7 $4\frac{7}{20}$ | 5 per cent. for prompt payment | 0 6 $5\frac{14}{20}$ |
| 6 19 $10\frac{1}{20}$ | For fale, paid | 6 3 $0\frac{15}{20}$ |

And fo for all the other various cafes of entry.

Upon due exportation (*g*) within the times limited by law, drawback or repayment of this duty muft be allowed, as follows.

(*h*) WINE — two-thirds.
(*i*) VINEGAR
(*k*) WINE-LEES, which pay duty as wine } nothing.

(*g*) { 6 Geo. I. cap. 12. § 6.
7 Geo. I. cap. 21. § 10.
(*h*) 6 Geo. I. cap. 12. § 6.
(*i*) 1 Jac. II. cap. 3. § 7.
(*k*) 1 Geo. II. cap. 17. § 4.

## N° 8. IMPOST ON TOBACCO.

BY 1 Jac. II. cap. 4. § 1. was granted from 24 June 1685, to 24 June 1693.
2 Will. and Mar. feff. 2. cap. 5. § 3. continued — to ditto — 1696.
4 and 5 Will. and Mar. — 15. – 3. ditto — to ditto — 1698.
7 and

| | | | |
|---|---|---|---|
| 7 and 8 Will. III. cap. 10. § 2. | was granted | from 24 June 1698, | to 29 Sept. 1701. |
| 8 and 9 ——— 20. – 5. | continued | ——— | to 1 Aug. 1706. |
| 1 Annæ ——— 13. – 5. | ditto | ——— | to ditto — 1710. |
| 5 ——— 27. – 5. | ditto | ——— | to ditto — 1712. |
| 6 ——— 19. – 4. | ditto | ——— | to ditto — 1714. |
| 7 ——— 8. – 2. | ditto | ——— | to ditto — 1716. |
| 8 ——— 13. – 2. | ditto | ——— | to ditto — 1720. |
| 9 ——— 21. – 1. | ditto | ——— | for ever. |

## APPROPRIATION.

*See* N° 7. Impoſt on Wines and Vinegar.

By 1 Jac. II. cap. 4. § 1. there was a duty granted on ſugars, as well as tobacco; but by 2 Will. and Mar. ſeſſ. 2. cap. 5. § 3. the duty on tobacco only was continued.

(*a*) It is to be raiſed, levied, collected, and ſecured, in the ſame manner and form, and by ſuch rules, means and ways, and under ſuch penalties and forfeitures, as directed for the Cuſtoms.

Upon the importation of all tobacco, as follows, viz.

| | The groſs impoſt per ℔ weight. |
|---|---|
| TOBACCO of the Britiſh plantations in America ——— | 0 0 3 |
| SPANISH or FOREIGN TOBACCO, not of the Britiſh plantations | 0 0 6 |

(*b*) For the payment thereof, the importer may be allowed eighteen months, to commence from the end of thirty days from the maſter's report of the ſhip, or from the entry of the goods within thoſe thirty days, which ſhall firſt happen, upon his giving ſufficient ſecurity for the ſame.

(*c*) But tobacco of the Britiſh plantations may be depoſited in warehouſes, provided at the charge of the importer and approved by the commiſſioners of the cuſtoms, on ſecurity given by the importer's own bond to pay the duties at the end of fifteen months.

Out of the aforeſaid groſs duty, there is to be allowed the following diſcounts, viz.

| | Diſcount. |
|---|---|
| (*d*) TOBACCO of the Britiſh plantations, being under the ſame regulations as the additional duty thereon ——— | if paid down — 25 per cent.<br>if ſecured —— 15 per cent. |
| TOBACCO not of the Britiſh plantations: (*e*) whether paid or ſecured ——— | 8 per cent. which is not to be deducted on exportation. |
| TOBACCO not of the Britiſh plantations: And beſides, (*f*) if the duty be paid down on entry within thirty days from the report, or at any time within any of the firſt fifteen of the eighteen months, to commence at the end of thirty days from the report, a farther allowance, for the whole fifteen, or ſo many intire months as ſhall remain unexpired ——— | 10 per cent. per annum. But no allowance after the end of 15 months, nor for leſs than one month. |

(*a*) 1 Jac. II. cap. 4. § 1.
7 and 8 Will. III. cap. 10. § 3, 6.

(*b*) 7 and 8 Will. III. cap. 10. § 5.
12 Ann. ſeſſ. 2. cap. 8. § 2.
5 Geo. I. cap. 7. § 1.
9 Geo. I. cap. 21. § 3.

(*c*) 12 Ann. cap. 8. § 5.
5 Geo. I. cap. 7. § 1.
24 Geo. II. cap. 41. § 31.

(*d*) 7 and 8 Will. III. cap. 10. § 5.
12 Ann. ſeſſ. 2. cap. 8. § 1. 3.
5 Geo. I. cap. 7. § 1.
9 Geo. I. cap. 21. § 3.

(*e*) 7 and 8 Will. III. cap. 10. § 5.
12 Ann. ſeſſ. 2. cap. 8. § 1.
5 Geo. I. cap. 7. § 1.

(*f*) 7 and 8 Will. III. cap. 10. § 5.
12 Ann. ſeſſ. 2. cap. 8. § 3.
5 Geo. I. cap. 7. § 1.



For

For the method of computation, take the following examples.

1200 ℔ *of British plantation tobacco.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 15 | 0 | 0 | — The gross impost, at 3 d. per pound weight | — | 15 | 0 | 0 |
| 3 | 15 | 0 | — 25 per cent. — discount. — 15 per cent. | — | 2 | 5 | 0 |
| 11 | 5 | 0 | — To be paid — net impost — to be secured | — | 12 | 15 | 0 |

1500 ℔ *of Spanish tobacco.*

| | | | |
|---|---|---|---|
| Gross impost, at 6 d. per pound weight | 37 | 10 | 0 |
| Discount of 8 per cent. | 3 | 0 | 0 |
| Net impost to be secured | 34 | 10 | 0 |
| Discount at 10 per cent. per annum, being $12\frac{1}{2}$ l. per cent. for 15 months | 4 | 6 | 3 |
| Net impost to be paid down at entry | 30 | 3 | 9 |

For further information relating to the bonds to be given for this duty, see *Bonds*, *Interest*, *Tobacco*, and *Warehouse*, in the Index.

Upon due exportation within the time limited by law, drawback or repayment (*g*) of this duty is to be allowed, or (*h*) the security vacated, as follows.

| | | The drawback. |
|---|---|---|
| Tobacco of the British plantations | (*i*) to be consumed or used on board ships of war in any part of Europe | nothing, |
| | (*k*) in ships under twenty ton to Ireland | nothing, |
| | (*l*) to the Isle of Man | nothing, |
| | N. B. *No tobacco may be exported in ships under 70 tons, except to Ireland; nor from any port, other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more.* 24 Geo. II. cap. 41. § 4. 21. 25. | |
| | (*m*) in all other circumstances of regular exportation | all. |
| (*n*) Tobacco-Stalks separated from the rest of the leaf, and exported by themselves | | nothing, |
| Other Tobacco | (*o*) to the Isle of Man | nothing. |
| | (*p*) to all other places | all. |

(*g*) 7 Geo. I. cap. 21. § 10.
(*h*) 12 Ann. sess. 2. cap. 8. § 2. 9 Geo. I. cap 21. § 3. 6. 24 Geo II. cap. 41. § 29.
(*i*) 6 Ann cap. 22. § 17.
(*k*) 8 Ann. cap. 13. § 20.
(*l*) 12 Geo. I. cap. 28. § 21.
(*m*) 9 Geo. I. cap. 21. § 6. 24 Geo. II. cap. 41. § 4. 21. 25.
(*n*) 9 Geo. I. cap. 21. § 20.
(*o*) 12 Geo I. cap 28. § 21.
(*p*) 7 and 8 Will. III. cap. 10. § 5.

## N° 9. Impost 1690.

| | | | | |
|---|---|---|---|---|
| By 2 Will. and Mar. sess. 2 cap. 4. § 3. was granted from 25 December 1690 | | | to 10 Novemb. | 1695. |
| 4 and 5 Will and Mar. cap. | 15. § 4. | continued | to ditto | 1697. |
| 7 and 8 Will. III. | 10. – 4. | ditto | to 29 Sept. | 1701. |
| 8 and 9 | 20. – 7. | ditto | to 1 August | 1706. |
| 1 Annæ | 13. – 7. | ditto | to ditto | 1710. |
| 5 | 27. – 7. | ditto | to ditto | 1712. |
| 6 | 19. – 6. | ditto | to ditto | 1714. |
| 7 | 8. – 4. | ditto | to ditto | 1716. |

8 Annæ

8 Annæ ——— cap. 13. § 4. continued ——— to 1 August 1720.
9 ——— 21. – 1. ditto ——— for ever.

## APPROPRIATION.

*See* N° 7. Impost on Wines and Vinegar.

(*a*) This branch is, over and above all other duties and impositions, to be paid upon the importation of the following goods, in the proportion and manner following; and to be raised, levied, and collected in the same manner and form, with such advantages, and by such rules, means and ways, and under such penalties and forfeitures, as directed for the Customs.

| | | Gross impost 1690. *l.* | *s.* | *d.* |
|---|---|---|---|---|
| 1 | ALUM, the hundred weight, containing 112 ℔ | 0 | 2 | 6 |
| 2 | ANVILS wrought, the hundred weight, containing 112 ℔ | 0 | 9 | 3 |
| 3 | ASHES, called Pot-ashes, the barrel, containing 200 ℔ weight | 0 | 8 | 0 |
| 4 | BARILLIA or SAPHORA, the hundred weight, containing 112 ℔ | 0 | 2 | 6 |
| 5 | BRIMSTONE, the hundred weight, containing 112 ℔ | 0 | 4 | 8 |
| 6 | CANDLES of tallow, the hundred weight, containing 112 ℔ | 0 | 10 | 0 |
| 7 | CHIMNEY-BACKS, small, the piece | 0 | 1 | 2 |
| | CHIMNEY-BACKS, large, the piece | 0 | 2 | 4 |
| 8 | CORDAGE, ready wrought, the hundred weight, containing 112 ℔ | 0 | 5 | 0 |
| | DRUGS: 10 Succus-Liquoritiæ, or Juice of Liquorice, the pound weight | 0 | 1 | 0 |
| | DRUGS: 11 All other drugs rated in the first column of rates *(regard being had to the rule at the end of the Rates of drugs in favour of a direct importation, &c.)*, for every 20 s. of their respective rates | 0 | 2 | 0 |
| 12 | EARTHEN-WARE, not particularly rated in the first column of rates; for every 20 s. of the rate in column the second | 0 | 2 | 6 |
| 13 | GLASS, Drinking-glasses, and other glass, and all manufactures of glass (except Rhenish and Muscovia window glass); for every 20 s. of the rate or value | 0 | 3 | 0 |
| | GROCERY-WARES, viz. 14 Currants, for every 20 s. of the rate (as by 4 and 5 Will. and Mar. cap. 5. § 10.) | 0 | 0 | 6 |
| | GROCERY-WARES, viz. 15 Ginger of the British plantations, as grocery *(regard being had to the rule following the Rates on spice in favour of a direct importation, &c.)*, for every 20 s. of the rate | 0 | 2 | 0 |
| | GROCERY-WARES, viz. 16 Liquorice, the hundred weight, containing 112 ℔ | 0 | 18 | 8 |
| | GROCERY-WARES, viz. 17 Liquorice-Powder, the hundred weight, containing 112 ℔ | 1 | 17 | 4 |
| | GROCERY-WARES, viz. Pepper, 18 The pound | 0 | 0 | 3 |
| | GROCERY-WARES, viz. Pepper, 19 Imported directly from the place of its growth in British-built shipping, the pound (as by 8 Geo. I. cap 15. § 16.) | 0 | 0 | 0½ |
| | GROCERY-WARES, viz. 20 Raisins, for every 20 s. of their respective rates (as by 4 and 5 Will. and Mar. cap. 5. § 10.) | 0 | 1 | 0 |
| | GROCERY-WARES, viz. 21 Of all other sorts, rated in the first column of rates, except Cinnamon, Cloves, Mace, Nutmegs, Sugar and Tobacco; for every 20 s. of their respective rates | 0 | 2 | 0 |
| 22 | HOPS, the hundred weight, containing 112 ℔ | 1 | 0 | 0 |

(*a*) 2 Will. and Mar. sess. 2. cap. 4. § 1. 2. 56.

23 IRON

Gross impost 1690.

| | | l. | s. | d. |
|---|---|---|---|---|
| 23 | IRON wrought or unwrought, or cast (except bushel iron, and (*b*) bar iron unwrought, imported from Ireland) imported from any foreign parts — in British-built ships, whereof the master and ¾ths of the mariners at least are Brit. the ton | 1 | 3 | 0 |
| | in any other built ships, and not so navigated, the ton | 1 | 13 | 0 |

(*c*) *But note, that* no manufactured iron or iron ware, *particularly charged, are liable to this* 23 *s. or* 33 *s. per ton.*

*By* 23 Geo. II. cap. 29. bar iron *made in and imported from the British colonies in* America *into the port of* London, *and regularly imported, &c.* is free of duty.

| | | | | |
|---|---|---|---|---|
| 24 | IRON slit or hammered into rods, commonly known by the name of Rod iron (*b*), except imported from Ireland, the hundred weight, containing 112 ℔ | 0 | 5 | 0 |
| 25 | IRON drawn or hammered, less than ¾ths of an inch square, and all other IRON WARES MANUFACTURED, the hundred weight, containing 112 ℔ | 0 | 5 | 0 |
| 26 | KETTLES of iron, the piece | 0 | 1 | 3 |
| | LINENS, viz. | | | |
| 27 | Callicoes, and all other Indian linens (*not printed, painted stained, or dyed there*, as by 11 and 12 Will. III. cap. 10.) for every 20 s. of their rate or value | 0 | 4 | 0 |
| 28 | Linen cloth of the manufacture of the Span Netherlands, or of the United Provinces — of the breadth of two ells or upwards, and under three ells; for every 20 s. of the rate | 0 | 1 | 6 |
| | of the breadth of three ells or upwards; for every 20 s. of the rate | 0 | 4 | 6 |
| 29 | All other linen (except of the manufacture of the Spanish Netherlands, or of the United Provinces, not exceeding an English ell, and one-eighth in breadth, and (*d*) Irish linen by certificate, &c.); for every 20 s. of their respective rates or values | 0 | 0 | 9 |
| 30 | MANUFACTURES of India or China (*except Indico* (*e*), *Arrack, and* (*f*) *Wrought silks, Bengals, and Stuffs mixed with silk or herba*); for every 20 s. of their rates or values | 0 | 4 | 0 |
| 31 | MELASSES from any other place than the British plantations in America, the hundred weight, containining 112 ℔ | 0 | 8 | 0 |
| 32 | OIL — Hempseed oil, Rape oil, and other Seed oil, the ton | 8 | 0 | 0 |
| | OIL — Olive oil, the ton | 4 | 0 | 0 |

*But by* 1 Ann. cap. 13. § 20. *this duty on Olive oil was repealed after* 31 *July* 1706.

| | | | | |
|---|---|---|---|---|
| 33 | PANS, called Frying-pans, the hundred weight, containing 112 ℔ | 0 | 4 | 0 |
| | PAPER, viz. | | | |
| 34 | Blue paper, the rheam | 0 | 1 | 6 |
| 35 | Brown paper, the bundle | 0 | 0 | 2 |
| 36 | Demy paper, the rheam | 0 | 1 | 6 |
| 37 | Painted paper, the rheam | 0 | 1 | 6 |
| 38 | Royal paper, rated in the first column of Chapter the second, the rheam | 0 | 2 | 0 |
| 39 | All other paper, for every 20 s. of the rate | 0 | 1 | 0 |

(*b*) 7 and 8 Will. III. cap. 10. § 17. 8 and 9 Will. III. cap. 20. § 10. 1 Ann. cap. 13. § 9.
(*c*) 2 Will. and Mar. cap. 4. § 29.
(*d*) 7 and 8 Will. III. cap. 39. § 1.
(*e*) 7 Geo. II. cap. 14. § 1.
(*f*) 11 and 12 Will. III. cap. 10. § 10.

Groſs impoſt 1690.

| | | l. | s. | d. |
|---|---|---|---|---|
| 40 | PLATES { Single, white or black, the hundred | 0 | 4 | 4 |
| | PLATES { Double, white or black, the hundred | 0 | 8 | 8 |
| | PLATES { Harneſs plates, or Iron doubles, the piece | 0 | 1 | 4 |
| 41 | POTS of iron, the piece | 0 | 1 | 3 |
| 42 | SEEDS, called Coleſeed, Hempſeed, and Rapeſeed, the laſt | 4 | 0 | 0 |
| 43 | SILK RAW, from China, or the Eaſt-Indies; for every 20 s. of the rate | 0 | 1 | 0 |

*By the* 23d of Geo. II. cap. 9. § 2. raw ſilk *from* China *is to pay the ſame duties, &c. as* raw ſilk *of the produce of* Italy, *whereby it becomes exempted from this duty.*

| | | | | |
|---|---|---|---|---|
| 44 | SILKS WROUGHT, from any other place than India or China; for every 20 s. of the rate or value | 0 | 2 | 0 |
| | SOPE, the hundred weight, containing 112 ℔ | 0 | 10 | 0 |

*But by* 1 Ann. cap. 13. § 20. *was repealed after* 31 *July* 1706.

| | | | | |
|---|---|---|---|---|
| 45 | STARCH, the hundred weight, containing 112 ℔ | 1 | 0 | 0 |
| 46 | STEEL, the hundred weight, containing 112 ℔ | 0 | 5 | 6 |
| 47 | TALLOW, the hundred weight, containing 112 ℔ | 0 | 5 | 0 |
| 48 | TIN, the hundred weight, containing 112 ℔ | 1 | 10 | 0 |
| 49 | WOOD, viz. { Deal timber, or other Timber boards, Wainſcot, Pipe ſtaves, Box wood, and other Wood, from any part of Europe, except Ireland; for every 20 s. of the rate or value | 0 | 2 | 0 |
| 50 | WOOL, called Beaver wool, cut and combed, except Wool combed in Ruſſia, and imported from thence in Britiſh ſhips, the pound | 0 | 15 | 0 |
| | WIRE, viz. { 51 Iron-wire, foreign, of all ſorts (except Card-wire, and all ſorts of Iron wire ſmaller than the ſorts commonly called or known by the names of Fine-fine and Superfine, and all Wool-cards, or any other wares made of iron-wire), the hundred weight, containing 112 ℔ | 1 | 2 | 6 |
| | WIRE, viz. { 52 Steel-wire, the pound | 0 | 0 | 1½ |
| | WIRE, viz. { 53 Braſs, Copper, or Latten wire, the hundred weight, containing 112 ℔ | 0 | 15 | 0 |
| | YARN, viz. { 54 Cable-yarn, the hundred weight, containing 112 ℔ | 0 | 5 | 0 |
| | YARN, viz. { 55 Of Flax or Hemp (except Cable-yarn), for every 20 s. of the rate | 0 | 1 | 0 |

*But by the* 24th of Geo. II. cap. 46. *this, and all other duties then payable on all* raw linen-yarn *imported, were taken off, and Branch* N° 36 *laid on in lieu.*

And ſo in proportion for any greater or leſſer quantities; obſerving, that (*f*) where this duty is to be levied according to the rate or value, the meaning is, according to the reſpective rates of the goods in the firſt and ſecond columns of rates; or if not there rated, according to their value and price upon oath, &c. as for the old ſubſidy of poundage, &c. and that this duty is not to be reckoned into the ſaid value.

Which ſaid impoſt duty, muſt be paid and ſecured in the manner following, viz.

---

(*f*) { 2 Will. and Mar. ſeſſ. 2. cap. 4. § 53. 2 and 3 Ann. cap. 9. § 7. 11 Geo. I. cap. 7. § 3. 7. *1ſt rule of Addit. Book of rates.*

PEPPER

(g) PEPPER — { To be paid down at entry ——— $\frac{1}{3}$ part.
To be secured by bond, payable at 12 months — $\frac{2}{3}$ parts.

But by 8 Ann. cap. 7. § 20. pepper must be warehoused at importation, upon paying down only half the old subsidy.

(h) ALL OTHER GOODS { To be paid at * four equal and quarterly payments; upon the importer's giving security accordingly.

But if the importer chuses to pay down the duty at entry, he is to be allowed discount after the rate of 10 per cent. per annum; which being equated to the sum of the duty in respect of pepper, and to the times of payment in respect of all other goods, reduces it as follows.

| | Discount. |
|---|---|
| For PEPPER ——— | $6\frac{2}{3}$ per cent. |
| For ALL OTHER GOODS ——— | $6\frac{1}{4}$ per cent. |

For the method of the computation of this duty, take the following examples.

100 ℔ *of Italian wrought silk, imported from Italy in a British ship.*

| | | | |
|---|---|---|---|
| Upon recourse to the head of Silk in Chapter the second, this sort will be found to be rated at 11 l. 13 s. 4 d. per pound, at which rate the quantity proposed amounts to ——— | 166 | 13 | 0 |
| The gross impost to be secured, being 10 per cent. or 2 s. for every 20 s. of the said rate, amounts to ——— | 16 | 13 | 4 |
| Discount, at $6\frac{1}{4}$ l. per cent. to be deducted for prompt payment, amounts to ——— | 1 | 0 | 10 |
| The net impost to be paid down at entry, amounts to ——— | 15 | 12 | 6 |

*Three hundred weight of ginger of the British plantations, imported directly, and in British-built shipping.*

The practical method of computing the impost thereon is thus:

| | | | |
|---|---|---|---|
| The amount, at one-third part of the rate of 1 s. 4 d. per pound | 7 | 9 | 4 |
| The gross impost thereon, being 10 per cent. or 2 s. in the pound on the said rate, is ——— | 0 | 14 | $11\frac{4}{20}$ |
| Discount, at $6\frac{1}{4}$ l. per cent. to be deducted for prompt payment, is ——— | 0 | 0 | $11\frac{4}{20}$ |
| Net impost to be paid ——— | 0 | 14 | 0 |

2400 ℔ *of pepper imported directly from the place of its growth, in British-built shipping.*

| | | | |
|---|---|---|---|
| The gross impost, at $\frac{1}{2}$ d. per pound, amounts to ——— | 5 | 0 | 0 |
| Discount, at $6\frac{2}{3}$ l. per cent. to be deducted for prompt payment, amounts to ——— | 0 | 6 | 8 |
| The net impost to be paid, amounts to ——— | 4 | 13 | 4 |

And after the method of these examples, may the impost of all other species of goods be computed.

For farther information relating to the bonds to be given for this duty, see *Bonds* and *Interest* in the Index.

(g) 2 Will. and Mar. sess. 2. cap. 4. § 11. | (h) 2 Will. and Mar. sess. 2. cap. 4. § 54.

* *For the method of payment of this duty on East-Indian goods, see Chap. 3d.*

Upon due exportation within the times limited by law, drawback or repayment (*i*) of this duty must be allowed, or the (*j*) security vacated, as follows, viz.

| | | The drawback. |
|---|---|---|
| (*k*) | ALAMODES and LUSTRINGS | nothing. |
| (*l*) | BORAX refined in Great-Britain | as unrefined. |
| (*m*) | CABLE-YARN | nothing. |
| (*n*) | CAMPHIRE refined in Great-Britain | as unrefined. |
| (*o*) | CANDLES, STARCH | nothing. |
| (*p*) | CORDAGE | nothing. |
| (*q*) | HOPS foreign to Ireland | nothing. |
| (*r*) | IRON and STEEL foreign — to the British plantations in America | nothing. |
| (*s*) | WARES foreign — to the British plantations in America | nothing. |
| (*t*) | PAPER foreign | nothing. |
| (*u*) | PEPPER | nothing. |
| (*w*) | SAILS or SAILCLOTH foreign | nothing. |
| (*x*) | ALL GOODS to the Isle of Man | nothing. |
| (*y*) | ALL OTHER GOODS to all other places | all. |

(*i*) 7 Geo. I. cap. 21. § 10.
(*j*) 2 Will. and Mar. sess. 2. cap. 4. § 54.
(*k*) 8 and 9 Will. III. cap. 36. § 5.
(*l*) 17 Geo. II. cap. 31. § 3.
(*m*) 6 Ann. cap. 19. § 13.
(*n*) 17 Geo. II. cap. 31. § 3.
(*o*) 23 Geo. II. cap. 21. § 36.
(*p*) 6 Ann. cap. 19. § 13.
(*q*) 9 Ann. cap. 12. § 27.
(*r*) 9 Ann. cap. 6. § 55.
(*s*) 2 and 3 Ann. cap. 9. § 12.
(*t*) 10 Geo. II. cap. 27. § 4.
(*u*) 8 Ann. cap. 7. § 24.
(*w*) 4 Geo. II. cap. 27. § 3.
(*x*) 12 Geo. I. cap. 28. § 21.
(*y*) 2 Will. and Mar. sess. 2. cap. 4. § 54.

## N° 10. IMPOST 1692.

| | | |
|---|---|---|
| BY 4 and 5 Will. and Mar. cap. 5. § 2. was granted from 1 March 1692 | | to 1 March 1696. |
| 8 and 9 Will. III. cap. 12. § 1. | continued | to 17 May 1697. |
| 8 and 9 Will. III. — 20. — 8. | ditto | to 1 August 1706. |
| 1 Ann. — 13. — 8. | ditto | to ditto — 1710. |
| 5 — 27. — 8. | ditto | to ditto — 1712. |
| 6 — 19. — 7. | ditto | to ditto — 1714. |
| 7 — 18. — 5. | ditto | to ditto — 1716. |
| 8 — 13. — 5. | ditto | to ditto — 1720. |
| 9 — 21. — 1. | ditto | for ever. |

### APPROPRIATION.

*See* N° 7. Impost on Wines and Vinegar.

(*a*) This branch is, over and above all other duties and impositions, to be paid upon the importation of the following goods, in the proportion and manner following; and to be raised, levied, and collected, in the same manner and form, and by such rules, means, and ways, and under such penalties and forfeitures, as directed for the Customs, &c.

(*a*) 4 and 5 Will. and Mar. cap. 5. § 1. 2. 4.
2 and 3 Ann. cap. 9. § 7.
11 Geo. I. cap. 7. § 3. 7.
*1st rule of Addit. Book of rates.*

Groſs impoſt 1692.

| | | l. | s. | d. |
|---|---|---|---|---|
| 1 | AMBER BEADS, for every 20 s. of the rate | 0 | 4 | 0 |
| 2 | AMBER OIL, or OIL OF AMBER, for every 20 s. of the rate *(but regard to be had to the rule at the end of the Rates on drugs in favour of a direct importation, &c.)* | 0 | 2 | 0 |
| 3 | AMBER ROUGH, for every 20 s. of the rate | 0 | 2 | 0 |
| 4 | ANCHOVIES, the little barrel, not exceeding 16 ℔ of fiſh, for every 20 s. of the rate | 0 | 1 | 0 |
| 5 | ASHES, called Wood, Weed, or Sope aſhes, the laſt | 0 | 6 | 0 |
| 6 | BACON, the pound (as by 5 and 6 Will. and Mar. cap. 2. § 4.) | 0 | 0 | 4 |
| 7 | BARBERS APRONS and CHECKS, the piece | 0 | 0 | 8 |
| 8 | BATTERY, BASHRONES, or KETTLES, the hundred weight, containing 112 ℔ | 0 | 5 | 0 |
| 9 | BLACK, called Lamp-black, for every 20 s. of the rate | 0 | 4 | 0 |
| 10 | BOOKS UNBOUND, the hundred weight, containing 112 ℔ | 0 | 4 | 0 |
| 11 | BOULTEL REINS, for every 20 s. of the rate | 0 | 2 | 0 |
| 12 | BRACELETS or NECKLACES of glaſs, the groce | 0 | 2 | 6 |
| | BRANDY, AQUA VITÆ, or STRONG-WATERS, ſingle, the gallon | 0 | 2 | 0 |
| | BRANDY, STRONG-WATERS, or SPIRITS above proof, called Double brandy, the gallon | 0 | 4 | 0 |
| | Note, *Theſe two articles are part of the Branch of exciſe*, N° 32. | | | |
| 13 | BRASS WROUGHT, for every 20 s. of the rate | 0 | 1 | 0 |
| 14 | BRISTLES dreſt and undreſt, for every 20 s. of the rate | 0 | 1 | 0 |
| 15 | BUCKRAMS, for every 20 s. of the rate | 0 | 1 | 0 |
| 16 | BUTTONS OF HAIR, for every 20 s. of the rate | 0 | 2 | 0 |
| 17 | CALVES SKINS, for every 20 s. of the rate | 0 | 1 | 0 |
| 18 | CANES, called Rattans, the thouſand | 0 | 5 | 0 |
| 19 | CANES, called Walking canes, the thouſand | 1 | 5 | 0 |
| 20 | CARPETS of all ſorts, for every 20 s. of the rate or value | 0 | 1 | 0 |
| 21 | CATLINGS and LUTESTRINGS, the groce | 0 | 1 | 6 |
| | COALS OF SCOTLAND, for every 20 s. of the rate | 0 | 1 | 0 |
| | *But by Act of Union*, 5 Ann. cap. 8. *ſubject to the coaſt duties only.* | | | |
| 22 | COPPER, called Roſe, Brick, Copper coin, and all CAST COPPER, the hundred weight, containing 112 ℔ | 0 | 7 | 6 |
| 23 | COPPER, part wrought, as Plates, Bars, Rods, or raiſed, the hundred weight, containing 112 ℔ | 0 | 12 | 6 |
| 24 | COPPER fully wrought, the hundred weight, containing 112 ℔ | 0 | 17 | 6 |
| 25 | CORAL BEADS, for every 20 s. of the rate | 0 | 4 | 0 |
| 26 | CORAL POLISHED, for every 20 s. of the rate *(but regard to be had to the rule at the end of the Rates of drugs in favour of a direct importation, &c.)* | 0 | 4 | 0 |
| 27 | COTTON, viz. Manufactures of cotton only (except Dimity, not brought from Eaſt-India or China); for every 20 s. of their rates or values | 0 | 1 | 0 |
| 28 | COWRIES, for every 20 s. of their value | 0 | 2 | 0 |
| 29 | DIAMONDS, PEARLS, RUBIES, EMERALDS, and all other JEWELS and PRECIOUS STONES; for every hundred pounds value, upon the oath of the importer, in lieu of all former duties, *viz Old Subſidy, Petty Cuſtom, and One per Cent.* — *But by* 6 Geo. II. cap. 7. § 1. *free.* | 1 | 0 | 0 |
| 30 | DORNIX, except of or from any of the French king's dominions; for every 20 s. of the rate | 0 | 2 | 0 |

31 DYING

Gross impost 1692.

| | | l. | s. | d. |
|---|---|---|---|---|
| 31 | DYING WOOD of all sorts, except Redwood from Guinea, Drugs, and Logwood; for every 20 s. of the rate | 0 | 1 | 0 |
| | *But by* 8 Geo. I. cap. 15. § 10. Brazil wood, Braziletto wood, Fustic, Nicorago wood, *and* Sapan wood, *may be imported duty free.* | | | |
| 32 | ELEPHANTS TEETH, for every 20 s. of the rate | 0 | 2 | 0 |
| 33 | FLANNEL, the yard | 0 | 0 | 2 |
| 34 | FLAX ROUGH, for every 20 s. of the rate | 0 | 1 | 0 |
| | *But by* 4 Geo. II. cap. 27. § 1. *free.* | | | |
| 35 | FLAX DRESSED or WROUGHT, for every 20 s. of the rate | 0 | 3 | 0 |
| 36 | FRENCH GOODS, except *Brandy, Strong water, Aqua Vitæ, and Spirits; Salt, Wine, and Vinegar*; for every 20 s. of the rate or value | 0 | 5 | 0 |
| 37 | FRENCH WINES, the ton | 8 | 0 | 0 |
| | *For this net duty on French wines, see page* 39. | | | |
| 38 | FRIZE, the yard | 0 | 0 | 3½ |
| 39 | FURS of all sorts, for every 20 s. of their rate or value | 0 | 1 | 0 |
| 40 | GOATS HAIR, called Carmenia wool, the pound | 0 | 0 | 4 |
| 41 | GOATS HAIR of any other sort, the pound | 0 | 0 | 2 |
| 42 | GOLD AND SILVER THREAD AND WIRE counterfeit; for every 20 s. of the rate | 0 | 1 | 0 |
| 43 | HEMP ROUGH, for every 20 s. of the rate | 0 | 1 | 0 |
| | HIDES — 44 Buff hides, the hide | 0 | 2 | 0 |
| | HIDES — 45 Losh hides, the hide | 0 | 1 | 0 |
| | HIDES — 46 Of all other sorts, drest and undrest, for every 20 s. of their rates | 0 | 1 | 0 |
| 47 | INCLE UNWROUGHT, for every 20 s. of their rate | 0 | 0 | 6 |
| | *But by* 24 Geo. II. cap. 46. *this, and all other duties then payable on* Unwrought incle, *were taken off, and Branch* N° 36. *laid on in lieu.* | | | |
| | INDICO — Of the British plantations, the pound | 0 | 0 | 2 |
| | INDICO — Of foreign plantations, the pound | 0 | 0 | 4 |
| | *But by* 8 Geo. I. cap. 15. § 10. *free.* | | | |
| 48 | IRON, Iron pots, Kettles, Backs for chimneys, Frying-pans, Anvils, wrought, white, and black Plates, single and double, and all other Iron wares from *Ireland* (*b*), except Bar iron unwrought, and Iron slit or hammered into rods — The same respective duties that are charg'd thereon from any foreign parts for the impost, 1690. | | | |
| 49 | LATTEN, called Shaven latten, Black latten, and round Bottoms; for every 20 s. of the rate | 0 | 2 | 0 |
| 50 | LEATHER of all sorts, for every 20 s. of the rate or value | 0 | 1 | 0 |
| 51 | LEMON-JUICE, for every 20 s. of the rate | 0 | 4 | 0 |
| 52 | LIME-JUICE, for every 20 s. of the rate | 0 | 4 | 0 |
| | LITMUS, for every 20 s. of the rate | 0 | 1 | 0 |
| | MADDER of all sorts, for every 20 s. of their rates | 0 | 1 | 0 |
| | *But by* 8 Geo. I. cap. 15. § 10. Litmus *and* Madder *are free.* | | | |

(*b*) 7 and 8 Will. III. cap. 10. § 17.
8 and 9 Will. III. cap. 20. § 10.
1 Ann. cap. 13. § 9.

Gross impost 1692.

| | | l. | s. | d. |
|---|---|---|---|---|
| 53 | METAL PREPARED FOR BATTERY, the hundred weight, containing 112 ℔ | 0 | 5 | 0 |
| | ORCHAL, for every 20 s. of the rate | 0 | 1 | 0 |
| | *But by* 8 Geo. I. cap. 15. § 10. *free.* | | | |
| 54 | PANTILES, the thousand | 0 | 8 | 0 |
| 55 | PINTADOES or CALLICO CUPBOARD CLOTHS, not from East-India or China, for every 20 s. of the rate | 0 | 1 | 0 |
| 56 | PITCH, not of the product of the British plantations, for every 20 s. of the rate | 0 | 0 | 6 |
| 57 | PLATES OF SILVER, of all sorts, gilt or ungilt, for every 20 s. of the rate | 0 | 1 | 0 |
| 58 | RICE, for every 20 s. of the rate | 0 | 1 | 0 |
| 59 | ROSIN of all sorts (except French) not of the product of the British plantations, for every 20 s. of the rate | 0 | 2 | 0 |
| 60 | SALT, except for curing of fish, the wey | 0 | 5 | 0 |
| 61 | SILK FERRET or FLORET, for every 20 s of the rate | 0 | 0 | 6 |
| 62 | SILK THROWN of all sorts, in the gum, for every 20 s. of the rate | 0 | 1 | 0 |
| 63 | SILK, called Alamodes and Lustrings, for every 20 s. of the rate | 0 | 3 | 0 |
| 64 | SILK WROUGHT, except Alamodes and Lustrings, and (*e*) East-Indian silks, for every pound weight | 0 | 2 | 0 |
| 65 | SKINS of all sorts, for every 20 s. of the rate or value | 0 | 1 | 0 |
| 66 | TAPESTRY, except of or from any of the French king's dominions, for every 20 s. of the rate | 0 | 2 | 0 |
| 67 | TAR, not of the product of the British plantations, for every 20 s. of the rate | 0 | 0 | 6 |
| 68 | THREAD OUTNAL, the dozen pounds | 0 | 4 | 0 |
| 69 | TICKS and TICKINGS, for every 20 s. of the rate | 0 | 1 | 0 |
| 70 | TOW, for every 20 s. of the rate | 0 | 1 | 0 |
| 71 | WAX, called Bees wax, for every 20 s. of the rate | 0 | 1 | 0 |
| 72 | WIRE OF LATTEN, BRASS, or COPPER, the hundred weight, containing 112 ℔ | 0 | 6 | 6 |
| 73 | ALL GOODS not particularly rated in the first column of rates, for every 20 s. of their respective values upon oath, or of their prices at the candle, except mum, and such goods as are before particularly charged to this duty, or Impost 1690 | 0 | 1 | 0 |

But by 11 Geo. I. cap. 7. § 3. such goods as are liable to this 73d Art. and rated in the second column of rates, are to pay this duty according to such rates as directed for the Old Subsidy.

(*d*) Which said additional impost duty may be paid at * four equal and quarterly payments, upon the importer's giving security for the same; but if he chuses to pay down the duty at entry, he is to be allowed discount, after the rate of 10 l. per cent. per annum, which being equated to the times of payment, reduces it to 6¼ l. per cent.

(*e*) And upon the importation of French wines in casks, there is also to be a farther allowance of 6 l. per cent. out of this gross duty.

For the method of computation, take the following example.

(*c*) 11 and 12 Will. III. cap. 10. § 10.
(*d*) 4 and 5 Will. and Mar. cap. 5. § 6.
(*e*) 6 Geo. I. cap. 12. § 2.

* *But for the method of payment of this duty on East-India goods, see Chap.* 3d.

Four

*Four casks, containing one ton of French wines, filled or unfilled.*

| | | | |
|---|---|---|---|
| The gross impost 1692 per ton | 8 | 0 | 0 |
| 6 per cent. of the gross duty | 0 | 9 | $7\frac{4}{20}$ |
| The net impost 1692 — to be secured | 7 | 10 | $4\frac{16}{20}$ |
| The gross impost 1692 per ton | 8 | 0 | 0 |
| $6\frac{1}{4}$ per cent. for prompt payment | 0 | 10 | 0 |
| | 7 | 10 | 0 |
| 6 per cent. of the gross duty | 0 | 9 | $7\frac{4}{20}$ |
| The net impost 1692 — to be paid | 7 | 0 | $4\frac{16}{20}$ |

| | | per ton. | | per gal. |
|---|---|---|---|---|
| So that the net impost 1692 on French wines in casks, will be if paid | 7 | 0 | $4\frac{16}{20}$ | ,027857 |
| So that the net impost 1692 on French wines in casks, will be if secured | 7 | 10 | $4\frac{16}{20}$ | ,029841 |

The computation of this duty on all other goods, being the same as for the Impost 1690, I refer thereto.

For further information relating to the bonds to be given for this duty, see *Bonds* and *Interest* in the Index.

Upon due exportation within the times limited by law, drawback or repayment (*g*) of this duty is to be allowed, or the (*h*) security vacated, as follows, viz.

| | The drawback. |
|---|---|
| (*i*) ALAMODES and LUSTRINGS | nothing. |
| (*k*) BOOKS BOUND | nothing. |
| (*l*) COPPER-BARS, not imported from East-India or Barbary, and not exported by British | nothing. |
| (*m*) HEMP unwrought, to the British dominions in America | nothing. |
| (*n*) OISTER'S French | nothing. |
| (*o*) PAPER foreign | nothing. |
| (*p*) PICTURES | nothing. |
| (*q*) SAILS or SAILCLOTH foreign | nothing. |
| (*r*) WINE-LEES, which pay duty as wine | nothing. |
| (*s*) BEAVER SKINS | half. |
| (*t*) ALL GOODS to the Isle of Man | nothing. |
| (*u*) ALL OTHER GOODS to all other places | all. |

| | | | | per ton. |
|---|---|---|---|---|
| Note, LAPIS CALAMINARIS exported, was | by 4 and 5 Will. and Mar. cap. 5. § 2. charged with this duty at | | | 1 0 0 |
| | But by 7 & 8 Will. III. c. 10. § 13. | | | reduced to 0 2 0 |
| | But by 8 & 9 | 20. – 9. | | reduced to 0 2 0 |
| | But by 1 Ann. | 13. – 9. | | reduced to 0 2 0 |

(*g*) 7 Geo. I. cap. 21. § 10.
(*h*) 4 and 5 Will. and Mar. cap. 5. § 6.
(*i*) 8 and 9 Will. III. cap. 36. § 5.
(*k*) 9 Geo. I. cap. 19. § 6.
(*l*) 9 and 10 Will. III. cap. 36. § 19. 12 Ann. sess. 3. cap. 18. § 4, 5. 13 Geo. I. cap. 27. § 1. 26 Geo. II. cap. 32. § 2.
(*m*) 4 Geo. II. cap. 27. § 7.
(*n*) 10 Geo. II. cap. 30. § 4.
(*o*) 10 Geo. II. cap. 27. § 4.
(*p*) 8 Geo. I. cap. 20. § 49.
(*q*) 4 Geo. II. cap. 27. § 3.
(*r*) 1 Geo. II. cap. 17. § 4.
(*s*) 8 Geo. I. cap. 15. § 14.
(*t*) 12 Geo. I. cap. 28. § 21.
(*u*) 4 and 5 Will. and Mar. cap. 5. § 6.

# N° 11. Duty on Whale-fins.

By 9 and 10 Will. III. cap. 45. § 2. was granted from 10 July 1698, for eight years.

| | | | | |
|---|---|---|---|---|
| 1 Ann. cap. | 13. § 14. | continued | to 1 August | 1710. |
| 5 | 27. - 10. | ditto | to ditto — | 1712. |
| 6 | 19. - 9. | ditto | to ditto — | 1714. |
| 7 | 8. - 6. | ditto | to ditto — | 1716. |
| 8 | 13. - 6. | ditto | to ditto — | 1720. |
| 9 | 21. - 1. | ditto | for ever. | |

## APPROPRIATION.

*See* N° 7. Impost on Wines and Vinegar.

(*a*) This branch is, over and above all former duties and impositions, to be paid or secured at the Custom-house on the importation of all whale-fins, but such as are particularly excepted; and to be under the management of the commissioners of the customs, who are to cause the same to be raised, levied, collected, and paid to the receiver-general of the Customs, &c.

| | The gross duty. |
|---|---|
| Whale-fins { (*b*) taken and imported in and by ships belonging to any of his majesty's subjects, the pound weight | 0 0 3 |
| (*c*) But Whale-fins taken in the Greenland Seas, or Davis's Streights, or any parts of the seas adjoining, in British ships, or ships of the British plantations in America, legally navigated, may be imported till the 25th of December 1764, and from thence to the end of the then next session of parliament | free. |
| Whale-fins { taken and imported by foreigners, or by ships not belonging to his majesty's subjects, the ℔ weight | 0 0 6 |

(*d*) Which said duty may be paid at four equal and quarterly payments, upon the importer's giving security for the same: but if he chuses to pay down the duty at entry, he is to be allowed discount after the rate of 10l. per cent. per annum, which being equated to the times of payment, reduces it to $6\frac{1}{4}$ l. per cent.

For the method of computation, take the following example.

1 C. 2 qr. 0 ℔ *of whale-fins of foreign fishing.*

| | | | |
|---|---|---|---|
| The gross duty, at 6 d. per pound | to be secured | 4 4 | 0 |
| Discount, at $6\frac{1}{4}$ l. per cent. | | 0 5 | 3 |
| The net duty | to be paid | 3 18 | 9 |

For further information relating to the bonds to be given for this duty, see *Bonds* and *Interest* in the Index.

(*a*) 9 & 10 Will. III. cap. 45. § 2. 3. 9. 10.
(*b*) 10 and 11 Will. III. cap. 21. § 31. 1 Ann. cap. 16. § 1.
(*c*) 10 Geo. I. cap. 16. § 1. 12 Geo. I. cap. 26. § 7. revived by 5 Geo. II. cap. 28. § 1. and continued by 13 Geo. II. cap. 28. § 4. 22 Geo. II. cap. 45. § 2. 28 Geo. II. cap. 20. § 3.
(*d*) 9 and 10 Will. III. cap. 45. § 5.

Upon

Upon due exportation, within the times limited by law, this duty (*d*) is wholly drawn back, or the (*e*) security vacated.

Note, *Under this Branch was comprehended a duty on* SCOTCH LINEN, *viz.*

| | | | |
|---|---|---|---|
| TWILL *of Scotland, the hundred ells, containing* 120 | 0 | 10 | 0 |
| TICKING *of Scotland, the hundred ells, containing* 120 | 0 | 6 | 8 |

*But was repealed by the Act of Union,* 5 Ann. cap. 8.

(*d*) 7 Geo. I. cap. 21. § 10. | (*e*) 9 and 10 Will. III. cap. 45. § 5.

## N° 12. DUTY of 15 per Cent. on MUSLINS.

| | | | |
|---|---|---|---|
| BY 11 and 12 Will. III. cap. 3. § 1. was granted from 25 March 1700 | to 29 Septem. | 1701. |
| 12 and 13 Will. III. cap. 11. § 12. continued | to ditto | 1706. |
| 3 and 4 Ann. 4. – 1. ditto | to 24 June | 1710. |
| 6 22. – 1. ditto for four years | to ditto | 1714. |
| 7 7. – 25. ditto | for ever. | |

### APPROPRIATION.

*See* N° I. CUSTOMS.

(*a*) This branch is (over and above all former duties) to be paid for all muslins imported; by which are to be understood the (*b*) following species, viz.

ABROWAHS.
ADDATIES.
APRONS.
BETELLES, plain and striped.
CALLICO LAWNS.
CALLICOES of all other sorts, commonly called Muslins.
COMERVILLES.
COSSAES, plain and flowered.
DOREAS.
GOLCANDA.
JAMDANNES.
JECOLSIES.
JUNAYS.
MAHUMADHIATES, plain and flowered.
MULMULS, plain and flowered.
NECKCLOTHS.
NIGHTRAILS.
ORINGALL.
PODAVETS.
REHINGS.
ROWALLEW.
SALLOWS.
SEERBANDS.
TANJEBS, plain and flowered.
TIRINDAMS.

To be under the management of the commissioners of the Customs, who are to cause the same to be raised, levied, collected, and paid to the receiver general of the Customs, &c. in the (*c*) manner following, viz.

| | The gross duty. |
|---|---|
| (*d*) For every twenty shillings of the true and real value of the said muslins, according to the gross price at which they shall be sold | £ 0 3 0 or 15 per cent. |

(*e*) The importer, before the landing of the goods, to become bound with two or more sufficient sureties, for payment of the said duty, as soon as the goods shall be sold, and for exposing them to sale openly and fairly, by way

(*a*) 11 and 12 Will. III. cap. 3. § 1.
(*b*) 12 and 13 Will. III. cap. 11. § 14.
(*c*) 11 and 12 Will. III. cap. 3. § 4.
(*d*) 11 and 12 Will. III. cap. 3. § 1. 3.
(*e*) 11 and 12 Will. III. cap. 3. § 2.

of auction, or by inch of candle, within the city of London, within (*f*) three years after the importation thereof.

(*g*) And in case any of the said goods shall be fairly sold within the time limited as aforesaid, and the importer shall pay down the duty of 15 per cent. within *twenty days* after such sale, he is to be allowed a discount thereon, after the rate of ——— } Discount. 5 per cent.

For further information relating to the bonds to be given for this duty, see *Bonds* and *Interest* in the Index.

Upon due exportation within the times limited by law, this duty is (*h*) WHOLLY DRAWN BACK, or the (*i*) SECURITY VACATED.

Note, *Under this Branch was also comprehended a like duty of* 15 per cent. *on all* Wrought silks, Bengals, and Stuffs made of or mixt with silk or herba, of the manufacture of Persia, China, or the East-Indies, and Callicoes painted, dyed, printed, or stained there (*k*) after the weaving, or made of yarn or other materials, painted, dyed, or stained before the making. *But by* 11 and 12 Will. III. cap. 10. § 1. 10. *they are prohibited to be worn in Great-Britain, and are to pay only the half subsidy.*

(*f*) { 11 and 12 Will. III. cap. 3. § 2. 7 Geo. I. cap. 21. § 11.
(*g*) 11 and 12 Will. III. cap. 3. § 6.
(*h*) 7 Geo. I. cap. 21. § 10.
(*i*) 11 and 12 Will. III. cap. 3. § 5.
(*k*) 12 and 13 Will. III. cap. 11. § 14.

## N° 13. Duty on Spices, Pictures, &c.

| | | |
|---|---|---|
| By 6 and 7 Will. III. cap. 7. § 2. was granted from 1 May 1695 | to 2 May | 1698. |
| 9 and 10 Will. III. cap. 14. § 1. continued | to 1 May | 1701. |
| 12 and 13 ——— 11. – 1. ditto | to ditto — | 1706. |
| 3 and 4 Ann. ——— 4. – 1. ditto | to 24 June | 1710. |
| 6 ——— 22. – 1. ditto for four years | to ditto — | 1714. |
| 7 ——— 7. –25. ditto for ever. | | |

### APPROPRIATION.

*See* N° I. Customs.

(*a*) This branch is, over and above all duties, to be paid * upon the importation of the following goods, in ready money, without discount.

| | The duty. *l.* | *s.* | *d.* |
|---|---|---|---|
| Cinnamon, Cloves, Mace, Nutmegs — for every 20 s. of their respective rates | 0 | 1 | 0 |
| Pictures, whether for private use or for sale, for every 20 s. of their value | 0 | 4 | 0 |

But the duties on pictures having been since otherwise regulated by 8 Geo. I. cap. 20. this branch thereon is now computed at four shillings on every twenty shillings of an imaginary or feigned rate, adapted to the respective circumstances of importation. *See* Pictures *in the Rates inwards, and in the Examples of computation, Chap.* 3.

(*a*) 6 and 7 Will. III. cap. 7. § 2.

* *But for the method of payment of this duty on East-India goods, see Chap.* 3d.

Upon

Upon due exportation, as directed for the Old Subsidy, &c. DRAWBACK or REPAYMENT of this duty must be allowed, as follows, viz.

| | | | | The drawback. |
|---|---|---|---|---|
| (b) PICTURES | | | | nothing. |
| (c) THE REST | | | | two-thirds. |

Note, *Under this title was comprehended a duty on the following goods*, viz.

| | | | | | |
|---|---|---|---|---|---|
| TEA | *From Holland, or any other country, not the place of its growth, or usual shipping, the pound* | 0 | 2 | 6 | *But by* 7 Geo. I. cap. 20. § 12. *such importation repealed.* |
| | *Regularly imported, the pound* | 0 | 1 | 0 | *But by* 10 Geo. I. cap. 10. § 1. *repealed after* 24 *June* 1724. |
| COFFEE, *the pound* | | 0 | 0 | 6 | |
| COCOA NUTS | *From the British plantations, the* ℔ | 0 | 0 | 6 | |
| | *From any other lawful place, the* ℔ | 0 | 0 | 9 | |
| CHOCOLATE, *ready made, the pound* | | 0 | 1 | 0 | *But by* 10 Geo. I. cap. 10. § 2. *prohibited to be imported after* 24 *June* 1724. |
| COCOA PASTE | | 0 | 2 | 0 | |

(b) 8 Geo. I. cap. 20. § 49. | (c) 6 and 7 Will. III. cap. 7. § 5.

## N° 14. ADDITIONAL DUTY on SPICES, PICTURES, and DUTY on DRUGS, &c.

BY 3 and 4 Ann. cap. 4. § 5. was granted from 1 Feb. 1704 — to 24 June 1710.
6 Ann. cap. 2. § 1. continued for four years — to ditto — 1714.
7 — 7. — 25. ditto for ever.

### APPROPRIATION.

*See* N° I. CUSTOMS.

(a) This branch is, over and above all other former duties and impositions whatsoever, to be paid upon the importation of the following goods, viz.

| | | The duty. |
|---|---|---|
| CINNAMON, CLOVES, MACE, NUTMEGS | for every 20 s. of their respective rates | 0 1 0 |
| PICTURES, whether for private use, or for sale, for every 20 s. of their value | | 0 4 0 |

But the duties on pictures having been since otherwise regulated by 8 Geo. I. cap. 20. this branch thereon is now computed at four shillings on every twenty shillings of an imaginary or feigned rate, adapted to the respective circumstances of importation. *See* Pictures *in the Rates inwards, and in the Examples of computation, Chap.* 3.

(b) To be ascertained, secured, raised, levied, recovered, answered, paid, and accounted for, by such rules, ways, means, and methods, under such penalties and forfeitures, and in such manner and form, as directed for the former duty, N° 13.

(a) 3 and 4 Ann. cap. 4. § 5. | (b) 3 and 4 Ann. cap. 4. § 7.

| | | | The duty. |
|---|---|---|---|
| Drugs, viz. | (c) Rated in the first column of rates in Chap. the second | For every 20 s. of their respective rates, *but regard to be had to the rule, at the end of the Rates on drugs, in favour of a direct importation, &c.* | 0 2 0 or 10 per cent. |
| | (d) Rated in the 2d column of rates in Chap. the second | For every 20 s. of such their respective rates | 0 0 $9\frac{12}{20}$ or 4 per cent. |
| | (e) Not rated in the 1st col. of rates in Ch. 2d. and imported from East-India, China, or Persia | For every 20 s. of the true and real value thereof, according to the gross price *(reduced)* at which they shall be sold at the candle | 0 0 $9\frac{12}{20}$ or 4 per cent. |
| | (f) Not at all rated, and imported from any other places | For every 20 s. of their values upon the oath or affirmation of the importer, as for the old subsidy | |
| (g) Porcelan, commonly called China or Japanware, made of earth | | For every 20 s. of the true and real value thereof, according to the gross price *(reduced)* at which they shall be sold at the candle | 0 2 $4\frac{16}{20}$ or 12 per cent. |

(*h*) This duty on Porcelan and Unrated drugs from East-India, &c. is to be secured, ascertained, valued, raised, levied, collected, answered, and paid by such ways and means, and with such allowances, and in such manner and form, &c. as directed for the Old Subsidy on unrated East-India goods.

| | | The gross duty. |
|---|---|---|
| (i) White Callicoes, which do not pay duties as muslins<br>Dimities<br>All other manufacures made of Cotton | For every 20 s. of the true and real value thereof, according to the gross price, at which they shall be sold at the candle | 0 3 0 or 15 per cent. |

(*k*) This duty on White callicoes, Dimities, and other Manufactures made of cotton, is to be secured, ascertained, valued, raised, levied, collected, answered, and paid by such ways and means, and subject to such allowances, and in such manner and form, as directed for the Fifteen per cent. on Muslins, N° 12.

Upon due exportation within the times limited by law, drawback or repayment (*l*) of this duty must be allowed, or (*m*) the security vacated, viz.

| | The drawback. |
|---|---|
| (*n*) Borax refined in Great-Britain | as unrefined. |
| (*o*) Camphire refined in Great-Britain | as unrefined. |
| (*p*) Spice | two-thirds. |
| (*q*) Pictures | nothing. |
| (*r*) The rest | all. |

(*c*) 3 and 4 Ann. cap. 4. § 8, 9.
(*d*) 3 and 4 Ann. cap. 4. § 8, 9. 11 Geo. I. cap. 7. § 3.
(*e*) 2 and 3 Ann. cap. 9. § 6, 7. 3 and 4 Ann. cap. 4. § 8, 9.
(*f*) 3 and 4 Ann. cap. 4. § 8, 9, 10. 11 Geo. I. cap. 7. § 7.
(*g*) 2 and 3 Ann. cap. 9. § 6, 7. 3 and 4 Ann. cap. 4. § 8.
(*h*) 3 and 4 Ann. cap. 4. § 9.
(*i*) 3 and 4 Ann. cap. 4. § 8.
(*k*) 3 and 4 Ann. cap. 4. § 9. 7 Geo. I. cap. 21. § 11.
(*l*) 7 Geo. I. cap. 21. § 10.
(*m*) 3 and 4 Ann. cap. 4. § 12.
(*n*) 17 Geo. II. cap. 31. § 3.
(*o*) 17 Geo. II. cap. 31. § 3.
(*p*) 3 and 4 Ann. cap. 4. § 7. 12 and 13 Will. III. cap. 11. § 16. 6 and 7 Will. III. cap. 7. § 5.
(*q*) 8 Geo. I. cap. 20. § 49.
(*r*) 3 and 4 Ann. cap. 4. § 12.

Note,

Note, *Under this title was comprehended an additional duty on* COFFEE, TEA, COCOA NUTS, CHOCOLATE, *and* COCOA PASTE, *of as much as the former duty,* N° 13. *but was repealed by the same Acts which repealed that duty.*

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# N° 15. Second 25 per Cent. on French Goods.

BY 7 and 8 Will. III. cap. 20. § 3, 4, 5, 6. was granted from 28 February 1696, for 21 years, and from thence to the end of the next sessions of parliament.

1 Geo. I. cap. 12. § 3. continued for ever.

## APPROPRIATION.

*See* N° I. CUSTOMS.

(*a*) This branch is, over and above all former duties and impositions, to be paid upon the importation of the following goods, and to be raised, levied, collected, and paid in the same manner and form, and by such rules, means, and ways, and under such penalties and forfeitures, as directed for the Customs.

| | | The duty. per ton. *l.* | *s.* | *d.* | per gal. |
|---|---|---|---|---|---|
| FRENCH | Vinegar | 15 | 0 | 0 | ,059523 |
| | Wine | 25 | 0 | 0 | ,099206 |
| | All other goods (*b*), except brandy (*c*) and other spirits, of the growth, product, or manufacture of France; for every 20 s. of their respective rates or values upon oath (*but regard to be had to the rule at the end of the Rates of drugs in favour of a direct importation, &c.*) | 0 | 5 | 0 | |

(*d*) Which duty is to be paid in ready money, without any deduction; except upon (*e*) French wines imported in casks, out of which must be deducted 6 l. per cent. as out of the former duties.

| | per ton. | | | per gal. |
|---|---|---|---|---|
| So that this duty net upon French wines, imported in casks, will be | 23 | 10 | 0 | ,093253 |
| Upon exportation | NOT DRAWN BACK. | | | |

Note, *Under this title was comprehended a duty on*

| | | per ton. | | | |
|---|---|---|---|---|---|
| FRENCH BRANDY | *of single proof* | 30 | 0 | 0 | *But by* 6 Geo. II. cap. 17. § 2. *repealed after* 24 *June* 1733. |
| | *of double proof* | 60 | 0 | 0 | |

---

(*a*) { 7 and 8 Will. III. cap. 20. § 2. 7. / 11 Geo. I. cap. 7. § 3. 7.
(*b*) 6 Geo. II. cap. 17. § 2.
(*c*) *See Branch* N° 6.
(*d*) 7 and 8 Will. III. cap. 20. § 2, 3, 4, 5, 6.
(*e*) 6 Geo. I. cap. 12. § 2.

# N° 16. Coinage on Wine, &c.

| | | | | |
|---|---|---|---|---|
| By 18 Car. II. cap. 5. § 6. 11. was granted from 20 December 1660 | | | until 20 December 1671 | And until the end of the first sessions of the several parliaments then next following. |
| 25 Car. II. | cap. 8. § 1. | from the end of that sess. | for 7 years, | |
| 1 Jac. II. | 7. - 2. | from 1 Aug. 1685 | | |
| 4 and 5 Will. and Mar. | 24. - 3. | from 13 Feb. 1692 | | |
| 12 and 13 Will. III. | 11. - 16. | from 1 June 1701 | | |
| 7 Ann. | 24. - 1. | from 1 Mar 1708 | | |
| 1 Geo. I. | 43. - 1. | from 1 Mar. 1715 | | |
| 9 | 19. - 1. | from 1 Mar. 1723 | | |
| 4 Geo. II. | 12. - 1. | from 1 Mar. 1730 | | |
| 12 | 5. - 1. | from 1 Mar. 1738 | | |
| 19 | 14. - 1. | from 1 Mar. 1745 | | |
| 27 | 11. - 1. | from 1 Mar. 1754 | | |

## APPROPRIATION.

By 18 Car. II. cap. 5. § 9. this branch is appropriated to defray the charge and expence of the mint, and of assaying, melting down, waste, and coinage of gold and silver, and to the encouragement of bringing in of gold and silver into the mint, there to be coined into the current coin of the kingdom.

(*a*) It is, over and above all other duties, to be paid on the importation of the following commodities.

| | Duty. The ton. | Duty. The gal. |
|---|---|---|
| Wine (*except* Prizage-wine, *which is exempted by practice*) | 0 10 0 | ,001984 |
| Vinegar | | |
| Cyder | | |
| Beer | | |

(*b*) The goods subject to this duty are liable to the same penalties and forfeitures for non-payment thereof, as are appointed by the Act of tonnage and poundage, and the Act of frauds, for non-payment of duties by those Acts imposed.

Upon due exportation within the time limited by law, drawback or repayment of this duty must be allowed as follows.

| | Drawback. |
|---|---|
| (*c*) Wine-Lees, which pay duty as wine | nothing. |
| (*d*) All the rest | all. |

(*a*) 18 Car. II. cap. 5. § 6.
(*b*) 18 Car. II. cap. 5. § 7.
(*c*) 1 Geo. II. cap. 17. § 4.
(*d*) 18 Car. II. cap. 5. § 8. 7 Geo. I. cap. 21. § 10.

## N° 17. Coinage on Spirits.

### APPROPRIATION.

THIS branch was granted with, and appropriated to the ſame uſes as, the Coinage on wine, &c. N° 16; but by the 9th of Geo. II. cap. 23. § 17. from the 29th of September 1736 this (as well as all other duties then payable on Spirits) is made part of the Aggregate Fund; and by the 27th of Geo. II. cap. 11. § 3. this branch is declared to continue for, and during ſuch term, for which any of the rates, duties, and revenues, compoſing the ſaid Aggregate Fund, were granted, and payable.

(*a*) It is, over and above all other duties, to be paid on the importation of the following commodites.

| | Duty. The ton. | Duty. The gal. |
|---|---|---|
| Brandy — Strong waters | 1 0 0 | ,003968 |

(*b*) The goods ſubject to this duty are liable to the ſame penalties and forfeitures for non-payment thereof, as are appointed by the Act of tonnage and poundage, and the Act for frauds, for the non-payment of the duties by thoſe Acts impoſed.

(*c*) On exportation within the times limited by law, this duty is WHOLLY DRAWN BACK.

(*a*) 18 Car. II. cap. 5. § 6.
(*b*) 18 Car. II. cap. 5. § 7.
(*c*) 18 Car. II. cap. 5. § 8. 7 Geo. I. cap. 21. § 10.

## N° 18. Duty on Pepper, Raiſins, and Spice.

BY 8 Ann. cap. 7. § 14. was granted from 6 Feb. 1709, for 32 years. 6 Geo. I. cap. 4. § 1. continued for ever.

### APPROPRIATION.

By 6 Geo I. cap. 4. this branch is appropriated to the increaſed and additional fund of the South-Sea company, for ſo much of the annuities (granted by 8 Ann. cap. 7.) as was ſubſcribed to the capital of the ſaid company, and the ſurplus to the Aggregate Fund.

(*a*) This branch is, over and above all former duties, to be paid upon the importation of the following goods; and is to be aſcertained, ſecured, raiſed, levied, recovered, and anſwered by ſuch rules, ways, means, and methods, and under ſuch penalties and forfeitures, as the other duties upon the ſame reſpective goods.

| | The groſs duty. |
|---|---|
| Cinnamon, Cloves, Mace, Nutmegs | As much as all their reſpective former duties. |
| Raisins of all ſorts, the hundred weight, containing 112 ℔ — | 0 5 0 |
| (*c*) Pepper, except Long pepper (*d*): Not imported directly from the place of its growth in Britiſh-built ſhipping, the pound | 0 1 6 |
| Imported directly from the place of its growth in Britiſh-built ſhipping, the pound — | 0 0 3 |

(*a*) 8 Ann. cap. 7. § 36.
(*b*) 8 Ann. cap. 7. § 14. 16. 17. 18. 19. 29. 35.
(*c*) 8 Ann. cap. 7. § 15. 8 Geo. I. cap. 7. § 15. 16.
(*d*) 9 Ann. cap. 6. § 59.

But

(*e*) But pepper at importation muſt be warehouſed, upon payment of the half ſubſidy, and, if exported, is liable to no further duty; and this duty is to be paid only for what ſhall be delivered out of ſuch warehouſes, in order to be conſumed in Great-Britain.

(*f*) For the * payment of this duty on all the aforeſaid goods, except Pepper, the importer is to be allowed 12 months, upon his giving ſecurity at the Cuſtom-houſe; but if he pays down the ſame in ready money, he is to be allowed 10 l. per cent. prompt payment.

For further information relating to the bonds to be given for this duty, ſee *Bonds* and *Intereſt* in the Index.

Upon due exportation within the times limited by law, drawback or repayment (*g*) of this duty muſt be allowed, or the (*h*) ſecurity vacated, viz.

| | The drawback. |
|---|---|
| (*i*) PEPPER, as having paid only the half ſubſidy | nothing. |
| (*k*) ALL THE REST | all. |

Note, *Under this title was comprehended a duty on*

| | | | | |
|---|---|---|---|---|
| SNUFF not of the product or manufacture of the Britiſh plantations, the pound | 0 | 3 | 0 | *But by* 12 Geo. I. cap. 26. § 1. *is repealed after* 31 *May* 1726. |

(*e*) 8 Ann. cap. 7. § 20. 24.
(*f*) 8 Ann. cap. 7. § 25.
(*g*) 7 Geo. I. cap. 21. § 10.
(*h*) 8 Ann. cap. 7. § 28.
(*i*) 8 Ann. cap. 7. § 24.
(*k*) 8 Ann. cap. 7. § 28.

* *For the method of payment of this duty on Eaſt-India goods, ſee Chap. 3d.*

# N° 19. Subſidy and One per Cent. outwards,

with the duties on { Leather / White woollen cloths / Foreign goods uſed in dying } exported.

## The Subſidy outwards.

BY 12 Car. II. cap. 4. § 2. was granted as part of the Subſidy of poundage, and continued therewith to 1 Aug. 1710.

9 Ann. — cap. 6. § 1. revived from 8 March 1710, for 32 years.

3 Geo. I. —— 7. — 1. continued for ever.

APPROPRIATION.

By 3 Geo. I. cap. 7. this branch, together with
N° 21. Additional Duty on Candles,
23. Additional Duty on Coals, &c.
26. Duty on Hides and Skins,
27. Additional Duty on Hides and Skins,
28. Duty on Sope, Paper, &c.
are made part of the general Fund by that Act eſtabliſhed.

This Subſidy, as well as the Subſidy inwards, is compoſed of a TONNAGE and a POUNDAGE, and is to be paid in ready money before ſhipping off, in order for exportation.

| (*a*) Subject to TONNAGE was all beer exported, viz. | *l.* | *s.* | *d.* |
|---|---|---|---|
| For every ton of beer to be exported in ſhipping Engliſh-built, in money | 0 | 2 | 0 |
| For every ton of beer exported in any other ſhipping, in money | 0 | 6 | 0 |

(*a*) *See the end of Rates outwards.*

By

By 1 Will. and Mar. cap. 22. this duty was altered, and thereby beer and ale (together with syder and mum) exported, were to pay 1 s. per ton.

(*b*) Subject to POUNDAGE were all other goods and merchandize, native commodities, and manufactures thereof, exported,

except
- FUSTIANS
- GARMENTS and WEARING APPAREL of all sorts
- JEWELS, PRECIOUS STONES, and PEARLS

} See Rates outwards.

- (*c*) HERRINGS, and other sea-fish, taken by any of his majesty's subjects, and exported in ships belonging to the subjects of the realm. And except
- (*d*) OLD DRAPERIES and (*e*) LEATHER } being subject respectively to a special duty.

This duty (of poundage) is to be levied and collected according to the particular RATES affixed respectively in the column of rates outwards; or if not there rated, (*f*) according to the respective real VALUE and PRICES to be ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them; from which rates, values, or prices, this subsidy is to be taken for every twenty shillings thereof } *l. s. d.* 0 1 0

Note, *That native commodities and manufactures thereof exported by* aliens *were liable to a* double subsidy, *that is, to pay one shilling more on every twenty shillings; but this was repealed by* 25 Car. II. cap. 6.

But for the encouragement of manufactures, this branch has been taken off many sorts of goods exported (particularly woollen) by (*g*) several Acts of parliament, which are respectively referred to in the Rates outwards.

By 22 Car. II. cap. 13. § 8. this duty was altered as to HORSES, &c. exported, being therein regulated as follows.

For every HORSE, MARE, or GELDING, exported to parts beyond the seas in amity with his majesty } 0 5 0

By 9 Ann. cap. 6. and cap. 23. this duty was altered as to COALS EXPORTED, which see at large in the Rates outwards.

And by 8 Geo. I. cap. 15. § 7. the (*h*) several and respective subsidies, and other duties, payable on the exportation of ANY GOODS OR MERCHANDIZE of the PRODUCT or MANUFACTURE of GREAT-BRITAIN, are to cease and determine, and be no longer due, or payable, except on these following.

| | |
|---|---|
| ALUM. | LEAD. |
| COALS. | LEAD ORE. |
| CONEY HAIR, or WOOL. | LEATHER TANNED. |
| COPPERAS. | LITHARGE OF LEAD. |
| GLEW. | SKINS of all sorts. |
| HAIR of all sorts. | TIN. |
| HARES WOOL. | WHITE WOOLLEN CLOTH. |
| HORSES. | WOOL CARDS. |
| LAPIS CALAMINARIS. | |

(*i*) Provided that due entries of the goods so exempted from duties be first made

(*b*) 12 Car. II. cap. 4. § 2.
(*c*) 12 Car. II. cap. 4. § 6.
(*d*) 6 Ann. cap. 8.
(*e*) 20 Car. II. cap. 5.
(*f*) *Rule at the end of Rates outwards.*

(*g*) 1 Will. and Mar. cap. 12.
3 and 4 Will. and Mar. cap. 8.
7 and 8 Will. III. cap. 39.
11 and 12 Will. III. cap. 20.
7 Ann. cap. 8.
(*h*) 8 Geo. I. cap. 15. § 7 and 8.
(*i*) 8 Geo. I. cap. 15. § 9.

in the Cuſtom-houſe at the port of exportation, in the ſame manner and form (expreſſing quantities and qualities reſpectively) as was before practiſed; and that they be ſhipped by the proper officers; on failure whereof, the goods are liable to the ſame duties as before.

## Leather, &c.

By 20 Car. II. cap. 5. § 2. liberty was granted to export leather, ſheep and calve-ſkins, bought in open fair or market, on payment of the following duties.

| | | | |
|---|---|---|---|
| LEATHER of all ſorts, SHEEP-SKINS and CALVE-SKINS tanned, tawed or dreſſed, the hundred weight, containing 112 ℔ — | 0 | 1 | 0 |

## Woollen Cloths white.

By the Act of tonnage and poundage (*k*) was granted a ſubſidy on Woollen Cloths or Old Drapery, being by Britiſh 3 s. 4 d. and by aliens 6 s. 8 d. to be paid on every ſhort woollen cloth exported; but by 11 and 12 Will. III. cap. 20. this duty was repealed.

And by 6 Ann. cap. 8. § 1. a duty was laid on White woollen cloths exported, being

| | | | |
|---|---|---|---|
| For every piece of WHITE WOOLLEN CLOTH, commonly called BROAD CLOTH | 0 | 5 | 0 |

## Foreign Goods uſed in dying.

This duty was granted by the 8th of Geo. I. cap. 15. § 11, 12. being a ſubſidy of poundage to be paid on the exportation of the following goods uſed in dying, which before had been imported duty free.

| | |
|---|---|
| AGARICK. | LOGWOOD. |
| ANNATTO. | MADDER of all ſorts. |
| ANTIMONIUM CRUDUM. | MADDER ROOTS. |
| AQUA FORTIS. | NICORAGUA WOOD. |
| ARGOL. | ORCHAL. |
| ARSENICK. | ORCHELIA. |
| BAY BERRIES. | POMEGRANATE PEELS. |
| BRAZIL, or FARNAMBUCK WOOD. | RED, or GUINEA WOOD. |
| BRAZILETTO, or JAMAICA WOOD. | SAFFLORE. |
| COCHINEAL. | SAL ARMONIACK. |
| CREAM OF TARTAR. | SAL GEM. |
| FUSTICK. | SAPAN WOOD. |
| GALLS. | RED SAUNDERS. |
| GUM ARABICK, or | SHOEMACK. |
| GUM SENICA. | STICKLACK. |
| INDICO of all ſorts. | TURNSOLE. |
| ISINGLASS. | VALONIA. |
| LITMUS. | VERDIGREASE. |

(*l*) It is to be raiſed, received, levied, and recovered by the ſame ways and means, and under the ſame penalties and forfeitures, and with ſuch allowance for goods loſt or taken at ſea, and to have the like and reſpective continuances as the ſubſidy of poundage on native commodities exported.

(*k*) 12 Car. II. cap. 4. § 3.

(*l*) 8 Geo. I. cap. 15. § 12.

This

| | l. | s. | d. |
|---|---|---|---|
| (m) This subsidy on dying goods, before enumerated, is to be paid according to their respective rates in Chap. the second, being for every 20 s. thereof | 0 | 0 | 6 |

## One per Cent. outwards.

By 14 Car. II. cap. 11. § 35. was first granted from 29 Septemb. 1662, during the King's life.

By 1 Jac. II. cap. 1. § 4. continued, during his life.

By the several Acts which continue the Subsidy outwards, continued, for ever.

This duty is payable in ready money, without discount, upon all goods and merchandizes liable to subsidy *, exported from any port of Great-Britain, capable of a ship or vessel of two hundred tons upon an ordinary full sea, to any part or place of the Mediterranean Sea, beyond the port of Malaga, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable.

| | The duty. |
|---|---|
| It is one-fifth part of the aforesaid subsidies outwards, or for every 20 s. of the respective rates or values of the goods | 0 0 $2\frac{8}{20}$ or 1 per cent. |

For the places subjecting ships to this duty, see *One per Cent inwards*, p. 16, 17.

* It is understood practically, that *foreign goods used in dying* (before enumerated) are not liable to this duty of One per Cent.

(m) 8 Geo. I. cap. 15. § 11.

## N° 20. Duty on Candles.

By 8 Ann. cap. 9. § 1. was granted from 1 May 1710. for five years.
9 ——— 21. – 7. continued for ever.

### APPROPRIATION.

*See* N° 7. Impost on Wines and Vinegar.

(a) This branch is, over and above all former customs, subsidies, or other duties, to be * paid before landing, in ready money, without discount, upon the importation of all Candles; and is to be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the other duties upon Candles imported.

| | The duty. |
|---|---|
| Candles made of Wax, or usually called or sold for Wax candles, notwithstanding the mixture of any other ingredients therewith, the pound | 0 0 4 |
| Candles made of Tallow, and all other candles, the pound | 0 0 $0\frac{1}{2}$ |

(b) Upon exportation NOT DRAWN BACK.

(a) 8 Ann. cap. 9. § 1. 3. 4. | (b) 23 Geo. II. cap. 21. § 36.

* *But for the method of payment of this duty on East-India goods, see Chap. 3d.*

## N° 21. Additional Duty on Candles.

BY 9 Ann. cap. 6. § 11. was granted from 25 March 1711, for 32 years. 3 Geo. I. cap. 7. § 1. continued for ever.

APPROPRIATION.

*See* N° 19. Subsidy outwards.

(*a*) This branch is, over and above all other duties, to be * paid in ready money, without discount, upon the importation of all Candles, viz.

| | The duty. |
|---|---|
| Candles made of Wax, or usually called or sold for Wax candles, notwithstanding the mixture of any other ingredients therewith, the pound | 0 0 4 |
| Candles made of Tallow, and all other candles, the pound | 0 0 0½ |

(*b*) To be raised, levied, recovered, collected, and paid by such ways and means, and under such penalties and forfeitures, and subject to such allowances, drawbacks, rules, and directions, and in such methods, form, and manner, as directed for the former new duty, N° 20.

(*a*) 9 Ann. cap. 6. § 11. | (*b*) 9 Ann. cap. 6. § 11. 12. 17.

* *But for the method of payment of this duty on East-India goods, see Chap. 3d.*

## N° 22. Duty on Coals imported, and on Coals, Culm, and Cinders, brought coastwise.

BY 8 Ann. cap. 4. § 1. was granted from 29 Septemb. 1710, for 32 years. 5 Geo. I. —19. —1. continued for ever.

APPROPRIATION.

This branch is appropriated to the payment of lottery annuities 1710, subscribed into the capital of the South-Sea company, in pursuance of 5 Geo. I. cap. 19. and 6 Geo. I. cap. 4. and the surplus to the Aggregate Fund.

(*a*) This branch is, over and above all former duties, to be paid upon the following goods; and to be under the management of the commissioners of the Customs, who are to cause it to be raised, levied, collected, and paid into the Exchequer, distinct from all other branches.

(*b*) Due entries of the ships and goods must be made at the Custom-house in the port of discharge; and the duty be answered and paid to such collector as shall be appointed by his majesty, or any four or more of the commissioners of the Customs, before bulk of the ship be broken, or any of the goods unladen, measured, or weighed.

| | | | Gross duty. |
|---|---|---|---|
| Coals, except Charcoal made of wood, | Imported from parts beyond the seas — | If such as are usually sold by weight, for every ton containing 20 C. weight | 0 3 0 |
| | | If such as are usually sold by the chalder, or any other measure reducible to the chalder; for every chalder containing 36 bushels *Winchester* measure | 0 4 6 |

To be paid by the importers.

(*a*) 8 Ann. cap. 4. § 2. | (*b*) 9 and 10 Will. III. cap. 13. § 8. 4 Ann. cap. 6. § 4, 5. 8 Ann. cap. 4. § 3.

Coals,

| | | | Gross duty. |
|---|---|---|---|
| Coals, except Charcoal made of wood, | Brought coastwise, or from port to port of Great Britain | If such as are usually sold by weight, for every ton containing 20 hundred weight | 0 2 0 |
| | | If such as are usually sold by the chalder, &c. for every chalder containing 36 bushels *Winchester* measure | 0 3 0 |
| Culm | Brought coastwise | For every chalder, containing thirty six bushels *Winchester* measure | 0 0 $7\frac{1}{5}$ |
| Cinders made of pit coal | Brought coastwise | For every chalder, containing thirty six bushels *Winchester* measure | 0 3 0 |

To be paid at the ports of landing, and to be charged upon the owners or masters of the ships.

(*c*) But for such of the said coals, culm, or cinders, as are carried from the bridge of *Sterling* to the town of *Dunbar*, or to any part betwixt them, or from (*d*) *Ellen-Foot* to *Bank-End* in the county of *Cumberland*, or from any place to any other place betwixt them, this duty is not to be taken.

| | |
|---|---|
| (*e*) For payment of the aforesaid duty, the owner is to be allowed three months time, upon his giving good and sufficient security; but if he chuses to pay ready money, he is to be allowed 10 per cent. per annum; which for the said three months is | Discount. $2\frac{1}{2}$ per cent. |

(*f*) If after payment or security of this duty, the goods shall be carried to any other place of this kingdom, it shall not be again demanded or paid.

For further information relating to the bonds to be given for this duty, and for other regulations, see *Bonds*, *Coals*, and *Interest*, in the Index.

(*g*) Upon due exportation, as directed for the old subsidy, &c. (*h*) or upon due proof by oath before the collector, that they have been used in melting of copper and tin ore within the counties of Cornwall and Devon, (*i*) or in fire-engines for draining tin or copper mines in Cornwall, this duty is to be WHOLLY REPAID, or an ALLOWANCE made out of the Over-sea duties.

(*c*) 8 Ann. cap. 4. § 39.
(*d*) 8 Geo. I. cap. 14. § 14.
(*e*) 9 and 10 Will. III. cap. 13. § 12.
(*f*) 9 and 10 Will. III. cap. 13. § 12.
(*g*) 9 and 10 Will. III. cap. 13. § 12.
(*h*) 9 Ann. cap. 6. § 54.
(*i*) 14 Geo. II. cap. 41. § 3.

## N° 23. Additional Duty on Coals imported, and on Coals, Culm, and Cinders, brought coastwise.

By 9 Ann. cap. 6. § 8. was granted from 8 Mar. 1710, for 32 years.
3 Geo. I. — 7. — 1. continued for ever.

APPROPRIATION.

*See* N° 19. Subsidy outwards.

(*a*) This branch is, over and above all former duties, to be paid for the following goods.

(*a*) 9 Ann. cap. 6. § 8.

| | | | Gross duty. | | |
|---|---|---|---|---|---|
| Coals, except Charcoal made of wood, | Imported from parts beyond the seas —— | If such as are usually sold by weight, for every ton containing 20 C. weight | 0 | 2 | 0 |
| | | If such as are usually sold by the chalder, or any other measure reducible to the chalder; for every chalder containing 36 bushels *Winchester* measure —— | 0 | 3 | 0 |
| | Brought coastwise, or from port to port of Great-Britain —— | If such as are usually sold by weight, for every ton containing 20 C. weight | 0 | 1 | 4 |
| | | If such as are usually sold by the chalder, &c. for every chalder containing 36 bushels *Winchester* measure —— | 0 | 2 | 0 |
| Culm —— | Brought coastwise | For every chalder containing thirty-six bushels *Winchester* measure —— | 0 | 0 | $4\frac{4}{5}$ |
| Cinders made of pit coal —— | Brought coastwise | For every chalder containing thirty-six bushels *Winchester* measure —— | 0 | 2 | 0 |

(*b*) But for such of the said coals, culm, and cinders, as are carried from the bridge of *Sterling* to the town of *Dunbar*, or to *Redhead*, or to any part betwixt them, or from (*c*) *Ellen-Foot* to *Bank-End* in the county of *Cumberland*, or from any place to any other place betwixt them, this duty is not to be taken.

(*d*) And it is to be raised, levied, collected, and recovered in such manner and form, and subject to such allowances and repayments, and under such penalties, forfeitures, disabilities, and according to such rules, methods, and directions, as directed for the former duty, N° 22.

(*b*) 9 Ann. cap. 6. § 10.
(*c*) 8 Geo. I. cap. 14. § 14.
(*d*) 9 Ann. cap. 6. § 8. 9. 17.

## N° 24. Duty on Coals and Culm for building Churches, &c.

By 9 Ann. cap. 22. § 1. was granted from 29 September 1716 —— to 28 Septemb. 1724.
1 Geo. I. cap. 23. § 1. continued —— to ditto —— 1725.
5 —— 9. – 1. ditto —— to 25 March — 1751.
6 —— 4. – 1. ditto —— for ever.

### Appropriation.

By 1 Geo. II. cap. 8. this branch is appropriated to the payment of the interest of 1,750,000 l. advanced by the Bank.

(*a*) This duty is, over and above all other impositions and duties, to be paid on the following goods.

| | | | | |
|---|---|---|---|---|
| (*b*) All Coals and Culm imported into the port of London, or the river of Thames, within the liberty of the said city | Such as are usually sold by the chalder, containing 36 bushels *Winchester* measure —— | 0 | 3 | 0 |
| | Such as are actually sold by the ton, for every ton containing 20 hundred weight —— | 0 | 3 | 0 |

(*a*) (*b*) 9 Ann. cap. 22. § 1.

To

(c) To be raiſed, levied, and collected in the ſame manner, method and form, and under ſuch penalties and forfeitures, as are expreſſed or referred to by any law in force, for raiſing or collecting any duties before due on coals or culm brought coaſtwiſe to the ſaid port of London.

Therefore for bonds, diſcounts, and other regulations, ſee Branch N° 22.

(d) One hundred chalder of coals are allowed annually for the uſe of Chelſea hoſpital free of this duty.

On exportation ———————— NOT DRAWN BACK.

(c) 9 Ann. cap. 22. § 1. | (d) 9 Ann. cap. 22. § 8.

## N° 25. DUTY on HOPS.

BY 9 Ann. cap. 12. § 1. was granted from 1 June 1711, for four years.
1 Geo. I. — 2. — 17. continued ———— to 1 Auguſt 1715.
1 ———— 12. — 5. ditto ———— for ever.

APPROPRIATION.

—*See* N° I. CUSTOMS.

(a) This branch is, over and above all other duties, cuſtoms and ſubſidies, to be paid down in ready money upon the importation of all HOPS, viz.

| | The duty. |
|---|---|
| HOPS, the pound, avoirdupoiſe weight | 0 0 3 |

(b) To be aſcertained, ſecured, raiſed, levied, recovered and anſwered by ſuch rules, ways, means, and methods, and under ſuch penalties and forfeitures, and in ſuch manner and form, as the other duties on Hops imported.

Upon exportation ———————— NOT DRAWN BACK.

(a) 9 Ann. cap. 12. § 1. | (b) 9 Ann. cap. 12. § 3. 4. 39.

## N° 26. DUTY on HIDES, SKINS, &c.

BY 9 Ann. cap. 11. § 1. was granted from 24 June 1711, for 32 years.
3 Geo. I. — 7. — 1. continued for ever.

APPROPRIATION.

*See* N° 19. Subſidy outwards.

(a) This duty is, over and above all former duties, cuſtoms, and ſubſidies, to be * paid in ready money, without diſcount, upon the entry, and before the landing of the following goods imported: and (b) is to be aſcertained, ſecured, raiſed, levied, recovered, and anſwered by ſuch rules, ways, means, and methods, and under ſuch penalties and forfeitures, and in ſuch manner and form, as directed for the Cuſtoms.

| | | The duty. | | |
|---|---|---|---|---|
| | | *l.* | *s.* | *d.* |
| HIDES | Buffalo, Elk, Loſhee, or any other Hides dreſſed in oil, the pound | 0 | 0 | 4 |
| | Ruſſia hides, the pound | 0 | 0 | 2 |

(a) 9 Ann. cap. 11. § 1. 3. 4. 5. | (b) 9 Ann. cap. 11. § 7. 9.

* *But for the method of payment of this duty on Eaſt-India goods, ſee Chap. 3d.*

| | | The duty. l. | s. | d. |
|---|---|---|---|---|
| HIDES | All other tanned Hides, not ſpecially charged, the pound | 0 | 0 | 1½ |
| | Of Horſes, Mares, and Geldings, dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the hide | 0 | 1 | 0 |
| | Of Steers, Cows, or any other Hides, of what kind ſoever (except Horſes, Mares, and Geldings) dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the hide | 0 | 2 | 0 |
| SKINS | Calve ſkins, tanned, the pound | 0 | 0 | 1½ |
| | Calve ſkins, dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the pound | 0 | 0 | 1½ |
| | Commonly called Cordivants, the dozen | 0 | 4 | 0 |
| | Deer ſkins dreſſed in oil or alum, or otherwiſe perfectly dreſſed, the pound | 0 | 0 | 6 |
| | Dogs ſkins dreſſed in alum or ſalt, or otherwiſe, the pound | 0 | 0 | 0½ |
| | Goat ſkins (not uſually called Cordivants) however dreſſed, the pound | 0 | 0 | 6 |
| | Kids ſkins, dreſſed or undreſſed, or not perfectly dreſſed, the dozen | 0 | 1 | 0 |
| | Kids ſkins dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the pound | 0 | 0 | 1½ |
| | Lamb ſkins, dreſſed in oil, the dozen | 0 | 1 | 0 |
| | Lamb ſkins, tanned, the dozen | 0 | 0 | 9 |
| | Lamb ſkins, dreſſed, or tawed otherwiſe, the dozen | 0 | 0 | 6 |
| | Sheep ſkins, dreſſed in oil, the dozen | 0 | 1 | 6 |
| | Sheep ſkins, tanned, the dozen | 0 | 0 | 9 |
| | Sheep ſkins, dreſſed, or tawed otherwiſe, the dozen | 0 | 0 | 6 |
| | Slink calve ſkins, with the hair on, however dreſſed, the pound | 0 | 0 | 1 |
| | Slink calve ſkins, without the hair on, however dreſſed, the pound | 0 | 0 | 0½ |
| ALL OTHER HIDES and SKINS, and PIECES OF HIDES and SKINS, tanned, tawed or dreſſed, and all Wares made into Manufactures of LEATHER, or any Manufacture whereof the moſt valuable part is LEATHER; for every 20 s. of the (*d*) true and real value or worth to be ſold at the port of importation, to be affirmed upon the oath of the merchant or importer, without any abatement for this or any former duty | | 0 | 3 or 15 per cent | 0 |
| PARCHMENT, the dozen | | 0 | 0 | 6 |
| VELLUM, the dozen | | 0 | 1 | 0 |

Upon due exportation, as directed for the Old Subſidy, &c. and upon (*e*) ſufficient ſecurity given before ſhipping, that the goods ſhall not be relanded or brought on ſhore again in Great-Britain, DRAWBACK of this duty muſt be allowed as follows, viz.

| | The drawback. |
|---|---|
| (*f*) HIDES and CALVE SKINS | two-thirds. |
| (*g*) SHEEP and LAMB SKINS tanned, tawed, or dreſſed | two-thirds. |
| THE REST | nothing. |

For the ſeveral regulations, ſee *Hides* in the Index.

(*d*) 9 Ann. cap. 11. § 3. 8.
(*e*) 9 Ann. cap. 11. § 39.
(*f*) 9 Ann. cap. 11. § 40.
(*g*) 12 Ann. cap. 9. § 69.

And

And by 9 Ann. cap. 23. § 38. 43. from 11 June 1711, for 32 years,
By 3 Geo. I. —— 7. —— thence continued — for ever,
was granted and continued a duty on the following goods, to be applied to the ſame uſes.

| | The duty. | | |
|---|---|---|---|
| Cards imported, the pack | 0 0 6 | But by 3 Edw. IV. cap. 4. 10 Ann. —— 19 | Prohibited to be imported. |
| Dice imported, the pair | 0 5 0 | | |
| Rock salt, exported to Ireland, the ton | 0 9 0 | But by 8 Geo. I. cap. 15. repealed with the other duties outwards, after 25 March 1722. | |

## N° 27. Additional Duty on Hides, Skins, &c.

By 10 Ann. cap. 26. § 1. 2. 7. 32. 46. was granted from the reſpective commencements —— for 32 years.
3 Geo. I. cap. 7. § 1. continued for ever.

### Appropriation.

*See* N° 19. Subſidy outwards.

This branch is, over and above all former duties, cuſtoms, and ſubſidies, to be * paid in ready money, without diſcount, upon importation of the following goods.

| | (a) From the firſt of Auguſt, 1712. | The duty. l. | s. | d. |
|---|---|---|---|---|
| Hides | Buffalo, Elk, Loſhee, or any other Hides dreſſed in oil, the pound | 0 | 0 | 3 |
| | Ruſſia hides, the pound | 0 | 0 | 1 |
| | All other tanned hides, the pound | 0 | 0 | 2 |
| | Of Horſes, Mares, and Geldings, dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the hide | 0 | 1 | 0 |
| | All other Hides, ſo dreſſed or tawed, the hide | 0 | 1 | 6 |
| Skins | Calve ſkins dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the pound | 0 | 0 | 1½ |
| | Calve ſkins tanned, the pound | 0 | 0 | 2 |
| | Commonly called Cordivants, the dozen | 0 | 4 | 0 |
| | Deer ſkins perfectly dreſſed, the pound | 0 | 0 | 3 |
| | Dogs ſkins however dreſſed, the pound | 0 | 0 | 0½ |
| | Goat ſkins of all ſorts (except Cordivants) however dreſſed, the dozen | 0 | 4 | 0 |
| | Kids ſkins, dreſſed or undreſſed, or not perfectly dreſſed, the dozen | 0 | 0 | 6 |
| | Kids ſkins dreſſed in alum and ſalt, or meal, or otherwiſe tawed, the pound | 0 | 0 | 1½ |
| | Lamb ſkins tanned, the dozen | 0 | 0 | 9 |
| | Lamb ſkins dreſſed in oil, the dozen | 0 | 1 | 0 |
| | Lamb ſkins otherwiſe dreſſed or tawed, the dozen | 0 | 0 | 6 |
| | Sheep ſkins tanned, the dozen | 0 | 0 | 9 |
| | Sheep ſkins dreſſed in oil, the dozen | 0 | 1 | 6 |
| | Sheep ſkins otherwiſe dreſſed or tawed, the dozen | 0 | 0 | 6 |

(a) 10 Ann. cap. 26. § 1, 2.

* *But for the method of payment of this duty on Eaſt-India goods, ſee Chap. 3d.*

Skins

| | The duty. l. | s. | d. |
|---|---|---|---|
| SKINS { Slink calve skins — { with the hair on, however dressed, the pound | 0 | 0 | 1 |
| SKINS { Slink calve skins — { without the hair, however dressed, the pound | 0 | 0 | 0½ |
| ALL OTHER HIDES and SKINS, and PIECES OF HIDES and SKINS, tanned, tawed or dressed, and all Wares made into Manufactures of LEATHER, or any Manufacture whereof the most valuable part is LEATHER; for every 20 s. of the true and real value or worth to be sold at the port of importation, to be affirmed upon the oath of the merchant, without any abatement for this or any former duty | 0 | 3 | 0 or 15 per cent. |
| (b) { PARCHMENT, the dozen | 0 | 2 | 0 |
| (b) { VELLUM, the dozen | 0 | 3 | 0 |

(c) Which duties are to be ascertained, raised, levied, recovered and secured, by such ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as directed for the former duty, N° 26.

| | | | |
|---|---|---|---|
| (d) STARCH, the pound, avoirdupoise weight | 0 | 0 | 2 |

(e) To be raised, levied, recovered, answered and paid, by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such allowances, &c. as directed for the Duty on sope, N° 28.

(f) From the first of July, 1712.

| | | | |
|---|---|---|---|
| GILT WIRE, the ounce troy | 0 | 1 | 0 |
| SILVER WIRE, the ounce troy | 0 | 0 | 9 |

(g) To be raised, levied, recovered and paid by such rules, ways, means, and methods, and in such manner and form, &c. as directed for the Duty on sope, N° 28.

Upon due exportation, as directed for the old subsidy, &c. and also upon sufficient security given before shipping, that the goods shall not be relanded in Great-Britain, DRAWBACK of this duty must be allowed as follows, viz.

| | The drawback. |
|---|---|
| (h) HIDES and CALVE SKINS | two-thirds. |
| (i) ALL THE REST | nothing. |

Note, *Under this Title was comprehended a duty on the following goods*, viz.

(k) From the 16th of June, 1712.

| | | | | |
|---|---|---|---|---|
| COFFEE, the pound | 0 | 1 | 0 | *But by* 10 Geo. I. cap. 10. § 1. *repealed after* 24 *June* 1724. |
| TEA { From the East-Indies, the ℔ | 0 | 2 | 0 | *But by* 11 Geo. I. cap. 30 § 7. *prohibited to be imported, or returned.* |
| TEA { From any other place, the ℔ | 0 | 5 | 0 | |
| DRUGS, except Dying drugs and Turpentine from the British plantations; for every 20 s. of their respective real values upon oath, prices at the candle, or rates in the first column; but without the allowance in favour of a direct importation, &c. | l. 0 | s. 4 | d. 0 or 20 per cent. | *But by* 11 Geo. I. cap. 7. § 9. *repealed after* 25 *March* 1725. |

(b) 10 Ann. cap. 26. § 3.
(c) 10 Ann. cap. 26. § 4.
(d) 10 Ann. cap. 26. § 7.
(e) 10 Ann. cap. 26. § 8.
(f) 10 Ann. cap. 26. § 46.
(g) 10 Ann. cap. 26. § 47.
(h) 10 Ann. cap. 26. § 4, 5.
(i) { 10 Ann. cap. 26. § 4. 46. 23 Geo. II. cap. 21. § 36.
(k) 10 Ann. cap. 26. § 32. 33. 40. 41.

N° 28.

# N° 28. Duty on Sope and Paper, &c.

By 10 Ann. cap. 19. § 1. 31. 32. 65. was granted from the ſeveral commencements ——— for 32 years.
3 Geo. I. cap. 7. § 1. continued for ever.

## APPROPRIATION.

*See* N° 19. Subſidy outwards.

This branch is, over and above all former duties, cuſtoms, and ſubſidies, to be paid by the importer, in ready money, without diſcount, upon the entry, and before the landing of the following goods imported.

| (a) From the 10th of June, 1712. | The duty. |
|---|---|
| Sope, the pound weight | 0 0 2 |

By the ſaid Act of 10th of Ann. cap. 19. § 31. 33. after the 24th of June 1712, certain duties were laid on the ſeveral ſpecies of paper therein recited, being thoſe (undermentioned) which have no rates prefixed to them in the firſt column; and for ſuch paper as was not ſpecified therein, this duty payable thereon was 20 per cent. according to the real and true value thereof to be ſold at the port of importation (upon the oath of the importer), without any abatement for this, or any former duty.

But by 11 Geo. I. cap. 7. § 4. inſtead of ſuch value on the oath of the importer, rates were adjuſted for the payment of the ſaid duty. On which rates this duty of 20 per cent. is here reſpectively computed, and the ſums thereof inſerted in the ſecond column, thereby to correſpond with thoſe duties ſpecified in the Act of 10 Ann. cap. 19.

And moreover, by the ſaid Act of 11 Geo. I. cap. 7. § 5. it is declared, that if any new fabrick of paper ſhall be imported, which is not particularly valued or rated in the Book of rates, ſuch paper ſhall pay the ſeveral duties that are chargeable on paper which is neareſt above in ſize and goodneſs.

| | | Rates by 11 Geo. I. cap. 7. | Duty. |
|---|---|---|---|
| Paper, vocat. | Atlas — Fine, the ream | — — — | 0 16 0 |
| | Atlas — Ordinary, the ream | — — — | 0 8 0 |
| | Baſtard, or Double copy, the ream | — — — | 0 2 0 |
| | Blue — Paper for ſugar-bakers, the ſingle ream | 0 5 10 | 0 1 2 |
| | Blue — Royal, the ream | — — — | 0 2 0 |
| | Brown paper, the bundle, containing 40 quires | 0 3 4 | 0 0 8 |
| | Cap, vocat. Brown cap, the ream | 0 5 0 | 0 1 0 |
| | Cartridge, the ream | — — — | 0 1 6 |
| | Chancery, double, the ream | — — — | 0 2 0 |
| | Crown — Genoa crown — fine, the ream | — — — | 0 1 6 |
| | Crown — Genoa crown — ſecond, the ream | — — — | 0 1 0 |
| | Crown — German crown, the ream | — — — | 0 1 0 |
| | Crown — Printing crown — fine, the ream | 0 5 0 | 0 1 0 |
| | Crown — Printing crown — 2d ordinary, the ream | 0 3 9 | 0 0 9 |
| | Demy — Fine, the ream | — — — | 0 4 0 |
| | Demy — Second, the ream | — — — | 0 2 6 |
| | Demy — Printing, the ream | — — — | 0 1 8 |

(a) 10 Ann. cap. 19. § 1.

| | | | Rates by 11 Geo. I. cap. 7. | | | Duty. | | |
|---|---|---|---|---|---|---|---|---|
| Paper, vocat. | Demy | Genoa demy: Fine, the ream | — | — | — | 0 | 2 | 0 |
| | | Genoa demy: Second, the ream | — | — | — | 0 | 1 | 6 |
| | | German demy, the ream | — | — | — | 0 | 1 | 6 |
| | Elephant | Fine, the ream | — | — | — | 0 | 8 | 0 |
| | | Ordinary, the ream | — | — | — | 0 | 3 | 3 |
| | Fools cap | Fine, the ream | — | — | — | 0 | 2 | 6 |
| | | Second, the ream | — | — | — | 0 | 2 | 0 |
| | | Genoa fools cap: Fine, the ream | — | — | — | 0 | 1 | 6 |
| | | Genoa fools cap: Second, the ream | — | — | — | 0 | 1 | 0 |
| | | German fools cap, the ream | — | — | — | 0 | 1 | 0 |
| | | Printing fools cap: Fine, the ream | 0 | 5 | 0 | 0 | 1 | 0 |
| | | Printing fools cap: 2d ordinary, the ream | 0 | 3 | 9 | 0 | 0 | 9 |
| | Imperial | Fine, the ream | — | — | — | 0 | 16 | 0 |
| | | Second writing imperial, the ream | 2 | 15 | 0 | 0 | 11 | 0 |
| | Lombard German, the ream | | — | — | — | 0 | 1 | 0 |
| | Medium | Fine, the ream | — | — | — | 0 | 6 | 0 |
| | | Genoa medium, the ream | — | — | — | 0 | 2 | 6 |
| | | Second writing medium, the ream | 1 | 0 | 0 | 0 | 4 | 0 |
| | Painted paper, the ream | | — | — | — | 0 | 8 | 0 |
| | Post | Fine large post, the ream | — | — | — | 0 | 2 | 6 |
| | | Small post, the ream | 0 | 7 | 6 | 0 | 1 | 6 |
| | Pot | Superfine pot, the ream | — | — | — | 0 | 2 | 0 |
| | | Second fine pot, the ream | — | — | — | 0 | 1 | 6 |
| | | Genoa pot: Fine, the ream; Second, the ream; Ordinary pot, the ream | — | 3 | 9 | 0 | 0 | 9 |
| | Royal | Fine, the ream | — | — | — | 0 | 8 | 0 |
| | | Holland royal: Fine, the ream | — | — | — | 0 | 3 | 3 |
| | | Holland royal: Second fine, the ream | — | 10 | — | 0 | 2 | 0 |
| | | Genoa royal, the ream | — | — | — | 0 | 3 | 3 |
| | | Ordinary royal, the ream | 0 | 5 | 0 | 0 | 1 | 0 |
| | | Super-royal fine, the ream | — | — | — | 0 | 12 | 0 |
| | | Second writing: Royal, the ream | 1 | 7 | 6 | 0 | 5 | 6 |
| | | Second writing: Sup. royal, the ream | 2 | 0 | 0 | 0 | 8 | 0 |
| | (c) The ream to contain — 20 quires; The quire to contain — 24 sheets. | | | | | | | |
| Mill-boards, Paste-boards, Scale-boards | the hundred weight | | — | — | — | 0 | 5 | 0 |

(d) To be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the former duties on the same commodities.

(c) 10 Ann. cap. 19. § 39.

(b) 10 Ann. cap. 19. § 3. 4. 35. 36.

From

From 20 July, 1712.

| | l. | s. | d. |
|---|---|---|---|
| (*e*) LINENS CHEQUERED, STRIPED, PRINTED, PAINTED, STAINED, or DYED after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (except (*f*) Lawns, ſtriped or chequered Linens, being all white, Neckcloths ſtriped at the ends only, Barras or Packing canvas, and Buckrams); for every 20 s. of the true and real value or worth to be ſold at the port of importation, upon the oath of the importer, without any abatement for this or any former duty | 0 | 3 | 0 or 15 percent. |

(*g*) To be raiſed, levied and collected, in the ſame manner and form, and by ſuch rules, ways, and methods, as the aforeſaid duty on paper.

Upon due exportation, as directed for the Old Subſidy, &c. and alſo upon ſufficient ſecurity given before ſhipping, that the goods ſhall not be relanded in Great-Britain, this duty is to be DRAWN BACK or REPAID, as follows.

| | The drawback. |
|---|---|
| (*h*) PAPER<br>(*i*) SOPE | nothing. |
| (*k*) ALL THE REST | all. |

(*l*) And, moreover, for ſuch paper as ſhall be uſed in printing books in the Latin, Greek, Oriental, or Northern languages, in the univerſities of Oxford and Cambridge, or in Scotland; on a certificate in writing by the vice-chancellor of the reſpective univerſity, that oath hath been made before him by the chief manager of the preſs, of the kinds and quantities of paper ſo uſed, a warrant or order of the Treaſury is to be made out, for the repayment of this duty.

For the regulations relating to the importation and exportation of linen, ſee *Linens* in the Index.

(*m*) Note, *Under this title was comprehended a duty on* Books, Prints, *and* Maps, *after the rate of* 30 l. per cent. *according to the true and real value or worth thereof, to be ſold at the port of importation, upon the oath of the importer; but by* 12 Ann. cap. 5. § 1. *after the* 24*th of June* 1714, *the ſaid duty is repealed.*

(*e*) 10 Ann. cap. 19. § 65.
(*f*) 12 Ann. cap. 19. § 1.
(*g*) 10 Ann. cap. 19. § 66.
(*h*) 10 Geo. II. cap. 27. § 4.
(*i*) 23 Geo. II. cap. 21. § 36.
(*k*) 10 Ann. cap. 19. § 56. 58. 91. 93.
(*l*) 10 Ann. cap. 19. § 63, 64.
(*m*) 10 Ann. cap. 19. § 32, 33.

## N° 29. Additional Duty on Sope, Paper, &c.

BY 12 Ann. cap. 9. § 1. 2. 7. 9. was granted from 2 August 1714 — for 32 years.
6 Geo. I. cap. 4. § 1. continued for ever.

### APPROPRIATION.

By 6 Geo. I. this branch, together with branch N° 30, Duty on coals exported, is appropriated to the increaſed and additional fund of the South-Sea company, for payment of ſo much of the lottery orders 1714 as were ſubſcribed into the capital of the ſaid company.

And by 2 Geo II. cap. 3. § 1, 2. from 24 June 1729, after reſerving ſufficient to ſatisfy the annuity on the lottery orders abovementioned, and the additional

ditional allowance for charges of management, the ſurplus is appropriated for payment of the intereſt of 1,250,000 l. advanced by the Bank.

This branch is, over and above all former duties, cuſtoms, ſubſidies, and rates, to be paid by the importer in ready money, without diſcount, upon the entry, and before the landing of the following goods imported.

| | The duty. |
|---|---|
| (*a*) SOPE, the pound weight | 0 0 1 |
| (*b*) PAPER, MILL-BOARDS, PASTE-BOARDS, SCALE-BOARDS | A moiety or half of the duty N°28. |
| (*c*) LINENS CHEQUERED, STRIPED, PRINTED, PAINTED, STAINED, or DYED after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (except Buckrams, Lawns, Canvas, Barras, and Sileſia Neckcloths), and which may be lawfully uſed here; for every 20 s. of the true and real value or worth to be ſold at the port of importation, upon the oath of the importer, without any abatement for this or any other duty | 0 3 0 or 15 per cent. |
| (*d*) STARCH, the pound weight | 0 0 2 |

(*e*) To be raiſed, levied, aſcertained, ſecured, collected, anſwered and paid, by ſuch ways, means, and methods, and under ſuch penalties and forfeitures, and with the like allowances and drawbacks, and in ſuch manner and form reſpectively, as the former duties charged on the ſame commodities, in the Branches N° 27 and 28.

(*a*) 12 Ann. cap. 9. § 1.
(*b*) 12 Ann. cap. 9. § 2, 3. 11 Geo. I. cap. 7. § 4.
(*c*) 12 Ann. cap. 9. § 7.
(*d*) 12 Ann. cap. 9. § 9.
(*e*) 12 Ann. cap. 9. § 12. 14. 16. 10 Geo. II. cap. 27. § 4.

## N° 30. DUTY on COALS exported.

BY 12 Ann. cap. 9. § 11. was granted from 2 Auguſt 1714, for 32 years.
6 Geo. I. — 4. — 1. continued for ever.

### APPROPRIATION.

*See* N° 29. Additional duty on ſope, &c.

(*a*) This branch is, over and above the former duties, to be paid on the entry outwards, and before the ſhipping, of coals.

| | | The duty. |
|---|---|---|
| COALS to be ſhipped for exportation to parts beyond the ſeas, except to Ireland, the Iſle of Man, or the Britiſh plantations; for every chalder, Newcaſtle meaſure | In foreign bottoms | 0 5 0 |
| | In Britiſh bottoms | 0 3 0 |

(*b*) To be raiſed, levied, aſcertained, ſecured, collected, anſwered and paid, by ſuch ways, means, and methods, and in ſuch manner and form, as the former duties on exportation.

(*a*) 12 Ann. cap. 9. § 11.
(*b*) 12 Ann. cap. 9. § 12. 14.

# N° 31. Duty on Sailcloth.

| | | | |
|---|---|---|---|
| By 12 Ann. cap. 16. § 1. was granted from 21 July 1713 | for seven years. | And until the end of the next sess. of parl. |
| 5 Geo. I. cap. 25. § 2. continued | for seven years. | |
| 10 — 27. — 4. further continued | for seven years. | |
| 8 Geo. II. — 18. — 1. ditto | to 25 March 1742. | |
| 15 and 16 — 35. — 1. ditto | to 1 June — 1747. | |
| 20 — 45. — 1. ditto | to 1 June — 1754. | |
| 27 — 18. — 6. ditto | to 29 Sept. 1760. | |

## APPROPRIATION.

This branch was originally given for the bounties of one peny per ell, granted by 12 Ann. cap. 16. § 2. and one peny per ell. granted by 4 Geo. II. cap. 23. § 4. on British-made sailcloth or canvas, fit for, or made into sails, exported by way of merchandize.

But by 23 Geo. II. cap. 21. § 26. and 26 Geo. II. cap. 32. § 9. these bounties, from 1 June 1750, are to be paid out of such part of the Old Subsidy, as is applicable to incidents, and the money arising by this branch, by virtue of 1 Geo. I. cap. 12. is appropriated to the Aggregate Fund.

(*a*) This duty is, over and above all former subsidies, duties, impositions, and payments, to be paid on the following goods.

| | The duty. *l.* | *s.* | *d.* |
|---|---|---|---|
| Foreign-made Sails and Sailcloth, or Canvas, usually entered as *Hollands duck* or *Vitry canvas*, which shall be fit for making sails for navigating ships, and imported into *Great-Britain* by way of merchandize (except canvas of the manufacture of Ireland); for every ell | 0 | 0 | 1 |
| (*b*) And also (until 24 June 1758, and from thence to the end of the then next sessions of parliament) Foreign-made sails used in, or being on board any ship belonging to his majesty's subjects (except ships from the East-Indies); for every ell | 0 | 0 | 1 |

(*c*) To be raised, collected, and recovered, by such ways, means and methods, and in such form and manner, as any subsidy for goods imported..

By 23 Geo. II. cap. 32. § 1. 3. was granted, from the 29th of September 1750, during the continuance of a bounty on Irish sailcloth of 4 d. and 2 d. a yard, respectively granted by an Act of parliament in Ireland of 19 Geo. II. the following duty, viz.

| | | | | |
|---|---|---|---|---|
| Canvas, or Sailcloth, of the manufacture of Ireland, on which the several bounties abovementioned, of 4 d. and 2 d. a yard respectively, have been allowed, imported into Great-Britain | Of the value of 14 d a yard and upwards, for every yard | 0 | 0 | 4 |
| | Of the value of 10 d. a yard, and under 14 d. a yard, for every yard | 0 | 0 | 2 |

This duty is to be levied, recovered, and paid, by such means and methods, and under such penalties and forfeitures, and applied to the same uses and purposes, as the duties now payable on the importation of foreign sailcloth.

For further regulations, see *Ireland* and *Sailcloth* in the Index.

On exportation — Not drawn back.

(*a*) 12 Ann. cap. 16. § 1.
(*b*) { 19 Geo. II. cap. 27. § 1.
{ 26 Geo. II. cap. 32. § 3.
(*c*) 12 Ann. cap. 16. § 1.

## N° 32. Duty on Wrought Plate.

BY 1 Geo. I. cap. 11. § 4. was granted from 1 June 1720, for ever.

APPROPRIATION.

*See* N° 5. Subsidy 1747.

(*a*) This branch is, over and above all former customs, subsidies and duties, to be paid down by the importer in ready money, without discount, upon the entry, and before the landing of

| | The duty. |
|---|---|
| Silver plate imported, for every ounce troy | 0 0 6 |

(*b*) To be raised, levied, recovered and paid, by such rules, ways and methods, and in such manner and form, as the duties on gilt and silver wire imported, under Branch N° 27.

(*c*) Upon due exportation, as directed for the Old Subsidy, &c. and also upon sufficient security given before shipping, that the same shall not be re-landed in Great-Britain, this duty is to be WHOLLY DRAWN BACK OF REPAID.

(*a*) 6 Geo. I. cap. 11. § 4.
(*b*) 6 Geo. I. cap. 11. § 5.
(*c*) 6 Geo. I. cap. 11. § 18.

## N° 33. Duty on Apples.

BY 8 Geo. I. cap. 20. § 46. was granted from 25 March 1722, for three years.
11 Geo. I. cap. 7. § 11. further continued for seven years.
10 Geo. II. — 27. – 1. revived, and continued without limitation.

(*a*) This branch is, over and above all former customs, subsidies and duties, to be paid down by the importers in ready money, without discount, upon the entry, and before the landing of

| | The duty. |
|---|---|
| Apples imported, for every bushel | 0 2 0 |

(*b*) To be raised, levied, recovered and paid, by such rules, ways, means and methods, and in such manner and form, as the other duties on apples imported.

Upon exportation — NOT DRAWN BACK.

(*a*) 8 Geo. I. cap. 20. § 46.
(*b*) 8 Geo. I. cap. 20. § 47.

## N° 34. Duty on Wine 1745.

BY 18 Geo. II. cap. 9. § 1. was granted from 25 March 1745, without limitation.

APPROPRIATION.

*See* N° 5. Subsidy 1747.

(*a*) This branch is, over and above all other subsidies, additional duties and impositions, to be paid in ready money, without discount, and before landing, on the importation of the following goods.

(*a*) 18 Geo. II. cap. 9. § 1.

| | | The duty. |
|---|---|---|
| French Wine, or French Vinegar | for every ton | 8 o o |
| All other Wines and Vinegar | for every ton | 4 o o |

(*b*) To be raised, levied, collected, paid and recovered, in such manner and form, and by such ways, means and methods, and under such penalties and forfeitures (except as to discounts and drawbacks) as mentioned in the Act of 1 Jac. II. cap. 3. or in any other Act for continuance of the impost on wines and vinegar.

(*c*) But not to extend to damaged and unmerchantable wines refused, which are to be disposed of as directed by 12 Geo. I. cap. 28.

Upon exportation —— Not drawn back.

(*b*) 18 Geo. II. cap. 9. § 1. (*c*) 18 Geo. II. cap. 9. § 2.

## N° 35. Duty on Glass.

By 19 Geo. II. cap. 12. § 1, 2. was granted from 25 March 1746, without limitation.

### APPROPRIATION.

*See* N° 5. Subsidy 1747.

This branch is, over and above all other customs, subsidies and duties, to be paid by the importer, upon entry, and before landing.

| | | The duty. |
|---|---|---|
| Crown, Plate, and Flint glass, for every pound weight | | o o 8 |
| Green glass, or Other glass, for every pound weight | | o o 2 |
| Bottles and Flasks | Containing the quantity of a quart each — for every dozen | o 2 o |
| | Containing more or less than a quart — for every dozen quarts they contain | o 2 o |

(*a*) To be raised, levied, collected and paid, in the same manner and form, and by such ways, rules and means, and under such penalties and forfeitures, as the present duties upon imported manufactures of glass are by 2 Will. and Mar. sess. 2. cap. 4.

Upon exportation —— Not drawn back.

(*a*) 19 Geo. II. cap. 12. § 8.

## N° 36. Duty on Linen-yarn.

By 24 Geo. II. cap. 46. § 2. was granted from 25 March 1752, without limitation.

### APPROPRIATION.

(*a*) This branch is to be paid into the Exchequer, separate from all other branches of the revenue, subject and liable to the same uses and purposes as the duties by this Act repealed.

(*a*) 24 Geo. II. cap. 46. § 5.

After

(*b*) After 25 March 1752, all duties, ſubſidies, and impoſitions, before payable on the importation of DUTCH, FRENCH, SPRUCE, MUSCOVIA, and all other foreign RAW LINEN-YARNS, and of UNWROUGHT INCLE, SHORT SPINNEL, and all other whitened or bleached yarns, are repealed, and in lieu thereof are to be paid the following duties, viz.

| | The duty. |
|---|---|
| (*c*) FRENCH, DUTCH, MUSCOVIA, or SPRUCE RAW LINEN-YARNS, and all other RAW LINEN-YARN; for every pound weight — | 0 0 1 |
| WHITENED or BLEACHED LINEN-YARN, known by the name of UNWROUGHT INCLE, or SHORT SPINNEL, and all other WHITENED or BLEACHED LINEN-YARN; for every ℔ weight | 0 0 3 |

Of the manufacture of any place not belonging to the crown of Great-Britain.

(*d*) To be collected, raiſed, and levied, in the ſame manner, and with the ſame authorities and powers, and under the like regulations, reſtrictions, penalties and forfeitures, as the rates, duties, ſubſidies, and impoſitions, by this Act repealed.

On exportation ——————————— NOT DRAWN BACK.

But by 29 Geo. II. cap. 15. § 13 and 14. during the ſpace of fifteen years from 24 June 1756, any RAW or BROWN LINEN-YARNS made of FLAX, namely, DUTCH YARN, FRENCH YARN, and SPRUCE or MUSCOVY YARN, or any other FOREIGN RAW or BROWN LINEN-YARNS made of FLAX, imported into this kingdom in BRITISH-BUILT ſhips navigated according to law, and being regularly entered and landed — free of duty.

(*b*) 24 Geo. II. cap. 46. § 1, 2.
(*c*) 24 Geo. II. cap. 46. § 3.
(*d*) 24 Geo. II. cap. 46. § 4.

## N° 37. DUTY on GUM SENEGA.

BY 25 Geo. II. cap. 32. § 2. was granted from 10 April 1752, without limitation.

APPROPRIATION.

(*a*) This branch is to be paid into the Exchequer, diſtinctly and apart from all other branches of the revenue, and ſubject to ſuch application, as by any future Act of parliament may be directed.

To be paid by the importer before landing, upon

| | The duty. |
|---|---|
| (*b*) GUM SENEGA imported by his majeſty's ſubjects, in Britiſh-built ſhips navigated according to law, from any port or place in Europe; for every hundred pounds weight ——————— | 0 10 0. |

(*c*) This duty is to be raiſed, levied, ſecured, collected, anſwered and paid, in the ſame manner, and under the ſame powers, directions, penalties and forfeitures, as the Old Subſidy.

Upon exportation ——————————— NOT DRAWN BACK.

(*a*) 25 Geo. II. cap. 32. § 6.
(*b*) 25 Geo. II. cap. 32. § 1, 2.
(*c*) 25 Geo. II. cap. 32. § 3.

## N° 38. Unrated goods imported, undervalued.

(a) GOODS paying duties *ad valorem*, having after examination, and upon demand made by the customer, collector, and comptroller, been delivered up for the use and benefit of the crown, and the value sworn or affirmed to, paid to the importer, together with the duties by him paid, and an addition of 10 l. per cent. to such value; and the said goods having been fairly and publickly sold to the best advantage, the net produce or overplus (if any) after a deduction of all disbursements, must be paid into his majesty's Exchequer twards the Sinking Fund, by the title of this branch.

Note, that by 29 Geo. II. cap. 15. § 4. British and Irish linens, of the value of 1 s. 6 d. per yard, entered out in order to receive the bounty of three halfpence per yard, if undervalued, are subject to the like regulations.

For further particulars thereon, see *Bounty on British and Irish linens* in the Chapter of Bounties.

(a) { 11 Geo. I. cap. 7. § 8.
*4th rule of Addit. Book of rates.*

## N° 39. PRISAGE and BUTLERAGE.

THESE are ancient duties payable to the crown of England (by prerogative) upon the importation of wines, but are now, and generally have been, granted from the crown by gift or patent.

(a) PRISAGE is a certain taking or purveyance of wines to the King's use, out of every ship bringing in wines belonging to the natives of England, except the merchants of London, the Cinque Ports, Southampton, and Chester, which are exempted by particular charters: to be taken upon the breaking of bulk, or unloading any part of the ship's cargo, according to the whole quantity on board, though there be not more than one ton landed.

This duty is either SINGLE or DOUBLE.

SINGLE PRISAGE is one ton, and is due in kind, when the quantity imported amounts to, or exceeds ten tons, but is under twenty tons: for if under ten tons, there is not any prisage due.

DOUBLE PRISAGE is two tons, and is due in kind, when the quantity imported amounts to, or exceeds twenty tons, which is the most due out of any one ship: one ton to be taken before, and the other behind the mast, at the pleasure of the King's butler or prisage-master; who may taste the whole cargo, and chuse the best wines, and fill up the casks, or chuse those that are the fullest, and take them away, allowing only 20 s. (b) per ton for freight: but it may be compounded for at a certain price, as is the practice in London, &c.

*But in regard to wines imported into* Scotland; *on a cause in the court of Exchequer between her majesty's attorney-general and James Gordon, merchant, it was decreed in the year* 1713, *that prisage was not payable thereon.*

BUTLERAGE is a duty of two shillings on every ton of wine imported by merchants strangers, by *Charta mercatoria* (c), in lieu of prisage, to be paid within forty days after the wines are landed.

(a) { 40 Hen. III.
28 Edw. I.
6 Edw. III.
20 Rich. II.

(b) 28 Edw. I. cap. 2.

(c) { 31 Edw. I. cap. 1 and 2.
27 Edw. III. cap. 26.

The following

# THREE BRANCHES,

Though no Part of the

# REVENUE of CUSTOMS,

But being payable on Foreign Goods imported,

Are necessarily inserted here.

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## N° 40. *Excise on Salt imported.*

BY 5 *and* 6 *Will. and Mar. cap.* 7. § 3. *was granted from* 25 *March* 1694 } *to* 17 *May* 1697.
7 *and* 8 *Will. and Mar. cap.* 31. § 1. *continued for ever.*

*Viz.*

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| *For every gallon of* SALT *three pence, which is for every bushel* —— | 0 | 2 | 0 |

*Note,* This duty of 2 s. per bushel was under the management of the commissioners of the Customs from 25 December 1730 to 25 March 1732.

*And by the* 9*th and* 10*th of Will. III. cap.* 44. § 3. *from* 24 *December* 1699, *a further duty was granted* —— } *for ever.*

*Viz.*

| | | | |
|---|---|---|---|
| *For every gallon of* SALT *seven pence, being for every bushel* —— | 0 | 4 | 8 |

*But by* 3 *Geo. II. cap.* 30. *this last duty was repealed from and after the* 25*th of December* 1730; *and by*

5 *Geo. II. cap.* 6. § 1. *was revived from* 25 *March* 1732, *for three years.*
7 —— 6. – 1. *further continued* —— *for seven years.*
8 —— 12. – 1. *further continued* —— *for four years.*
14 —— 22. – 1. *further continued* —— *for seven years.*
18 —— 5. – 1. *further continued* —— *for six years.*
26 —— 3. – 1. *continued for ever.*

| | | | |
|---|---|---|---|
| *Total duty per bushel (formerly eight gallons* (*a*) *now* 84 *pounds of* SALT | 0 | 6 | 8 |

(*b*) *After payment of the orders of a loan made forth in pursuance of the Act of* 18 *Geo. II. cap.* 5. *together with interest due thereto, this duty is made part of the* SINKING FUND.

---

(*a*) 1 Ann. cap. 21. § 6.

(*b*) 26 Geo. II. cap. 3. § 3.

For

(c) *For the payment of this duty, the importer may be allowed six months time from the importation, upon his giving sufficient security for the same to the collector upon entry, and before landing; and if he pays it in ready money, he must be allowed a discount after the rate of* 10 *l. per cent. per annum, which for the said six months is* 5 *per cent.*

(d) *Or the salt may, upon landing, be weighed, cellared, and locked up in the presence of an officer, at the importer's charge, and under the custody of the officer and importer; and the importer may in the presence of, and by warrant under the said officer's hand and seal, take away what quantity he pleases (not under a wey or forty bushels at a time), upon giving security for payment of the duty within six months after the delivery, or upon payment of the duty in ready money at the delivery; in consideration whereof he must be allowed the aforesaid discount for prompt payment.*

(e) *But if the whole quantity, imported in any one ship, does not amount to forty bushels, it may not be cellared, but the whole duty must be paid down or secured.*

(f) *And if the salt is designed for the curing of any fish for exportation, or herrings for home-consumption, it may be landed, weighed, and warehoused under the locks of the officers and the proprietor, so to remain during the several intervals of each fishing-season, without payment of this duty; an entry being made of the respective quantities so lodged: but at the next fishing-season, when the importer wants to take the said salt away, he must make oath to the quantity, and that it is intended to be only so used, and give security to account for the same:*

(g) *Upon due exportation, this duty is to be* WHOLLY REPAID, *or* THE SECURITY VACATED.

FISH *or* FLESH *cured with salt, that has paid or secured the excise, for the drawback see Chapter the third, Section the second.*

*For other regulations relating to the importation aud exportation, see* Fish *and* Salt *in the Index.*

*By the eighth article of the Union* (h), *there is a duty payable in Scotland (only), and under the management of the commissioners of the Customs there, for so much Scots salt as is used in curing flesh exported from thence to foreign parts, or to England; and likewise for provisions used by ships trading thence, either to foreign parts, to England, or from port to port in Scotland, according to the excise payable in England, until* 1 *May* 1714, *which is* 3 *s. and* 4 *d. per bushel; but thenceforward after the rate of* 2 *s. and* 4 *d. only, because from that time all Scots salt becomes chargeable with* 12 *d. per bushel.*

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(c) { 5 and 6 Will. and Mar. cap. 7. § 4.
5 Ann. cap. 29. § 2.
3 Geo. II. cap. 20. § 2. }

(d) { 5 Ann. cap. 8. Art. 8.
5 Ann. cap. 29. § 1. }

(e) 5 Ann. cap. 29. § 3.

(f) { 5 Geo. I. cap. 18. § 1.
8 Geo. I. cap. 4. § 1. 3. 10.
8 Geo. I. cap. 16. § 1. 2. 3. 6.
3 Geo. II. cap. 20. § 10.
8 Geo. II. cap. 12. § 3.
29 Geo. II. cap. 23. § 5. }

(g) { 5 and 6 Will. and Mar. cap. 7. § 11.
2 and 3 Ann. cap. 14. § 9.
12 Geo. I. cap. 14. § 21. }

(h) 5 Ann. cap. 8.

# N° 41. *Excise on Liquors imported.*

*THIS branch, both in England and Scotland, is under the management of the commissioners of Excise respectively.*

*(a) It is to be paid by the importer in ready money, without discount, by entries to be made with the collector for Excise at the port of importation on the following goods.*

| | | The duty. | | |
|---|---|---|---|---|
| ALE, BEER, *and* MUM, *the barrel* | | 0 | 15 | 0 |
| *And besides, for* MUM, *by* 1 *Ann. cap.* 3. *and since annually continued by the Malt Act, the barrel* | | 0 | 10 | 0 |
| SYDER, *or* PERRY, *the ton* | | 12 | 10 | 0 |
| BRANDY, AQUA VITÆ, STRONG WATERS, *or* SPIRITS *(except of the British plantations in America), the gallon* | *single* | 0 | 4 | 8 |
| | *double* | 0 | 8 | 8 |
| RUM *or* SPIRITS *of the British plantations in America, the gallon* | *single* | 0 | 3 | 8 |
| | *double* | 0 | 6 | 8 |
| *(b) All exciseable liquors of the growth or manufacture of* GUERNSEY, JERSEY, SARK, *or* ALDERNEY, *and imported from thence* | *The like duties as are chargeable for the time being on the like liquors made in this kingdom.* | | | |

*(c) If landed before due entry is made, or the duty fully satisfied and paid, and a warrant for delivery signed by the collector, or landed without presence of the officer of the Excise, forfeited, or the value.*

*(d) But Rum and Spirits of the British sugar plantations may be warehoused, on security given to pay these duties in six months.*

*(e) Before landing any of the above liquors from Guernsey, &c. certificate must be produced from the governor, &c. of such place respectively, and oath made before the collector of the Customs, that they are of the growth and manufacture of those islands, otherwise to be subject to the same duties as the like goods imported from other foreign parts.—For the particular regulations thereon, see* Guernsey *in the Index.*

*For further regulations, see* Arrack, Brandy, *and* Rum, *in the Index.*

*On exportation* ——— NOT DRAWN BACK.

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(a) 12 Car. II. cap. 23.
12 Car. II. cap. 24.
1 Jac. II. cap. 1.
2 Will. and Mar. sess. 1. cap. 3.
2 Will. and Mar. sess. 2. cap. 9.
4 and 5 Will. and Mar. cap. 3.
5 and 6 Will. and Mar. cap. 7.
5 and 6 Will. and Mar. cap. 20.
7 and 8 Will. and Mar. cap. 30.
12 Will. III. cap. 11.
1 Ann. sess. 1. cap. 7.
1 Ann. sess. 2. cap. 3.
3 and 4 Ann. cap. 4.
4 Ann. cap. 6.
5 Ann. cap. 19.
6 Ann. cap. 5.
1 Geo. I. cap. 1.
1 Geo. I. cap. 12.
3 Geo. I. cap. 8.
1 Geo. II. cap. 1.
9 Geo. II. cap. 17.

(b) 2 Will. and Mar. cap. 9.
3 Geo. I. cap. 4.

(c) 15 Car. II. cap. 2.
2 Will. and Mar. cap. 9.

(d) 15 Geo. II. cap. 25.

(e) 2 Will. and Mar. cap. 9.
3 Geo. I. cap. 4.

# N° 42. *Inland duty on Coffee, Tea, and Chocolate.*

*By 10 Geo. I. cap. 10. § 1. 3. was granted, after 24 June 1724, in lieu of the duties before comprehended under the Branches* N° 13. 14. 27. *hereby repealed.*

(*a*) COFFEE *and* TEA *having, upon entry at the Custom-house and payment of the Customs at importation, been put into warehouses at the importer's charge, and approved of by the commissioners of the Customs, must upon delivery thence, with intent to be consumed in Great-Britain, pay the following duty, viz.*

| | | The duty. |
|---|---|---|
| (*b*) COFFEE | *Of the British plantations in America, the pound avoirdupoise weight* | 0 1 6 |
| | *Of other places, the like pound* | 0 2 0 |

(*c*) *To be paid down in ready money by the proprietor, at the next office for that division, for so much as he intends to take out of the warehouse for home-consumption; the warehouse-keeper (upon producing a warrant from the collector, testifying the receipt of the duty) to deliver the goods with a permit signed by himself, and a propr officer attending the warehouse, to prevent seizure.*

(*d*) *But if intended for exportation, may be delivered upon sufficient security given to the commissioners of the Customs accordingly.*

| | | |
|---|---|---|
| (*e*) TEA | *The pound avoirdupoise weight* | 0 1 0 |
| | *And also for every 100 l. of the gross price at which it shall be sold at the publick sale of the East-India company* | 25 0 0 |

(*f*) *To be paid down in ready money by the proprietor to the receiver or collector of the inland duties, before he takes it out of the warehouse, for any purpose whatsoever, except for exportation to Ireland, or his majesty's plantations in America. The warehouse-keeper (upon producing a warrant from the collector, testifying the receipt of the duty) to deliver the goods with a permit signed by himself, and a proper officer attending the warehouse, to prevent seizure.*

(*g*) *But may be delivered out for exportation to Ireland, or his majesty's plantations in America, without payment of the said duty (provided it be in the same package in which it was imported, and in no less quantity than the entire lot in which it was sold), upon due entry being made for such exportation, and bond given, with sufficient security in double the value, that it shall be so exported, and not relanded in any part of Great-Britain, or the islands of Guernsey, Jersey, or Man: on producing a certificate of having so done, the warehouse-keeper is to deliver the tea with a permit signed by himself, and a proper officer in the warehouse.*

(*h*) *To ascertain the price at which teas are sold at the company's publick sales, the commissioners of the inland duties may constitute, under their hands and seals, officers to attend the said sales, and take account of the names of the buyers, and the price; who are to make return thereof in writing, upon oath, to the commissioners; and to prevent mistakes may, upon request to the court of directors, inspect the*

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(*a*) 10 Ann. cap. 26. § 34. 38. 39. 10 Geo. I. cap. 10. § 26.
(*b*) 10 Geo. I. cap. 10. § 4. 5 Geo. II. cap. 24. § 1.
(*c*) 10 Geo. I. cap. 10. § 26.
(*d*) 10 Ann. cap. 26. § 34. 10 Geo. I. cap. 10. § 26. 30.
(*e*) 18 Geo. II. cap. 26. § 2.
(*f*) 10 Geo. I. cap. 10. § 5. 18 Geo. II. cap. 26. § 2. 21 Geo. II. cap. 14. § 31.
(*g*) 21 Geo. II. cap. 14. § 1, 2.
(*h*) 18 Geo. II. cap. 26. § 6.



company's

*company's books kept for the same purpose. From which returns this 25 per cent. is to be computed.*

| | The duty. |
|---|---|
| (*i*) CHOCOLATE, *made or sold in Great-Britain, the pound avoirdupoise weight* | 0 1 6 |

(*k*) *To be paid by the maker, if within the bills of mortality, within one week, and in any other part of Great-Britain, within six weeks after entry.*

(*l*) *To be under the management of such commissioners as his majesty or the treasury shall appoint; who are to have and exercise the like jurisdiction as the commissioners of Excise on liquors, and their judgments to be final.*

(*m*) *This duty to be levied by the powers, and under the penalties of the Laws of excise on liquors; and all penalties to be sued for and recovered by the same ways and means.*

(*n*) *One moiety of the duty on coffee and tea, and all the duty on chocolate, to be appropriated to the same uses, as the former duties on coffee, tea, chocolate, cocoa nuts, and cocoa paste, continued and made perpetual by the 7th of Ann. cap. 7. and comprehended under the Branches* N° 13, 14.

(*o*) *The other moiety on coffee and tea, to be appropriated to the same uses as the duty on coffee and tea, continued and made perpetual by the 3d of Geo. I. cap. 7. and comprehended under the Branch* N° 27.

*For the particular regulations, see the respective goods in the Index.*

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(*i*) 10 Geo. I. cap. 10. § 6.
(*k*) 10 Geo. I. cap. 10. § 18.
(*l*) 10 Geo. I. cap. 10. § 7. 42.
(*m*) 10 Geo. I. cap. 10. § 8. 41. 45.
(*n*) 10 Geo. I. cap. 10. § 46.
(*o*) 10 Geo. I. cap. 10. § 46.

# Of the Use of the marginal referring Letters and Figures in the laſt column of the following Rates. Cap. 2.

NOtwithſtanding, that in every one of the foregoing branches, it is fully ſet forth what ſpecies of goods and merchandize are their immediate objects, nevertheleſs, as the Branches are become very numerous, and as the ſeveral ſpecies are variouſly ſubject to more or leſs of theſe branches, it ſeems hardly poſſible by memory (without daily practice) to be expert in an exact application of the proper branches to the ſeveral articles of goods and merchandize under their various circumſtances of importation, &c. neither was it poſſible in a book of this (or a much larger ſize) to have provided columns ſufficient to arrange all the reſpective branches againſt each article. Therefore a method * is made uſe of, whereby the branches due on every article throughout the rates are expreſſed by letters and figures affixed in the margin of the columns of rates and duties.

The manner, in which this is conducted by the means of the following Table and Liſt of Branches, is fully explained and illuſtrated by examples, pag. 76.

* Invented by Mr. Edgar in his *Vectigalium Syſtema*, publiſhed in the year 1714.

*A* TABLE, *whereby the referring letters, which are affixed on the right-hand margin of the rates and duties, express the particular Branches to which any article of goods is liable, by correspondent numbers respectively distinguishing the several Branches, as they stand in the* LIST *following.*

| Referring marginal letters. | Correspondent numbers distinguishing the several branches. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| A | 1 | 2 | 3 | 4 | 5 | — | — | — | — | — |
| A a | 1 | 2 | 3 | 5 | — | — | — | — | — | — |
| A b | 1 | 2 | 3 | 5 | 9 | — | — | — | — | — |
| A c | 1 | 2 | 3 | 5 | 10 | — | — | — | — | — |
| A d | 1 | 5 | 9 | — | — | — | — | — | — | — |
| B | 1 | 2 | 3 | 4 | 5 | 9 | — | — | — | — |
| B a | 1 | — | — | — | — | — | — | — | — | — |
| B b | 1 | 5 | — | — | — | — | — | — | — | — |
| B c | 1 | 2 | 3 | 4 | 5 | 33 | — | — | — | — |
| B d | 1 | 5 | 10 | — | — | — | — | — | — | — |
| C | 1 | 2 | 3 | 4 | 5 | 10 | — | — | — | — |
| C a | 1 | III | 2 | 3 | 5 | — | — | — | — | — |
| C b | 1 | III | 2 | 3 | 5 | 9 | — | — | — | — |
| C c | 1 | III | 2 | 3 | 5 | 10 | — | — | — | — |
| C d | 1 | III | 2 | 3 | 4 | 5 | 9 | — | — | — |
| D | 9 | — | — | — | — | — | — | — | — | — |
| D a | 5 | 6 | 17 | — | — | — | — | — | — | — |
| D b | 41 | — | — | — | — | — | — | — | — | — |
| D c | 26 | 27 | — | — | — | — | — | — | — | — |
| E | 10 | — | — | — | — | — | — | — | — | — |
| E a | 28 | 29 | — | — | — | — | — | — | — | — |
| E b | 1 | 2 | 3 | 4 | 5 | 10 | 16 | — | — | — |
| F | 1 | 2 | 3 | 4 | 5 | 10 | 15 | — | — | — |
| F a | 1 | 5 | 10 | 15 | — | — | — | — | — | — |
| F b | 10 | 15 | — | — | — | — | — | — | — | — |
| F f | 37 | — | — | — | — | — | — | — | — | — |
| F g | 1 | 2 | 3 | 4 | 5 | 10 | 14 | 15 | — | — |
| F h | 1 | III | 2 | 3 | 5 | 10 | 15 | — | — | — |
| F i | 1 | III | 2 | 3 | 5 | 10 | 15 | 31 | — | — |
| F o | 1 | 2 | 3 | 4 | 5 | 10 | 15 | 32 | — | — |
| F p | 2 | 3 | 4 | 5 | 10 | 15 | — | — | — | — |
| F q | 2 | 3 | 4 | 5 | 10 | 15 | 16 | — | — | — |
| F r | 2 | 3 | 4 | 5 | 10 | — | — | — | — | — |
| F s | 1 | 2 | 3 | 4 | 5 | 15 | — | — | — | — |
| F t | 1 | III | 2 | 3 | 4 | 5 | 10 | 15 | — | — |
| F u | 1 | 2 | 3 | 4 | 5 | 10 | 15 | 26 | 27 | — |
| F w | 1 | III | 2 | 3 | 4 | 5 | 10 | — | — | — |
| F x | 15 | — | — | — | — | — | — | — | — | — |
| F y | 1 | III | 2 | 3 | 4 | 7 | 10 | 15 | 16 | 34 |
| F z | 2 | 3 | 4 | 7 | 10 | 15 | 34 | — | — | — |
| G | 1 | 2 | 3 | 4 | 5 | 9 | 10 | — | — | — |
| G a | 1 | 2 | 3 | 4 | 5 | 9 | 20 | 21 | — | — |
| G b | 2 | 3 | 4 | 5 | 16 | — | — | — | — | — |
| H | 20 | 21 | — | — | — | — | — | — | — | — |
| H a | 22 | 23 | — | — | — | — | — | — | — | — |
| H b | 1 | 7 | 15 | 34 | — | — | — | — | — | — |
| I | 1 | 2 | 3 | 4 | 5 | 16 | — | — | — | — |

| Referring marginal letters. | Correspondent numbers distinguishing the several branches. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| I a | 26 | — | — | — | — | — | — | — | — | — |
| I b | 16 | — | — | — | — | — | — | — | — | — |
| I c | 42 | — | — | — | — | — | — | — | — | — |
| K | 1 | 2 | 3 | 4 | 5 | 9 | 14 | — | — | — |
| K a | 1 | 2 | 3 | 4 | 5 | 9 | 10 | 14 | — | — |
| K b | 1 | II | 2 | 3 | 4 | 5 | 9 | — | — | — |
| K c | 1 | 2 | 3 | 4 | 5 | 13 | 14 | 18 | — | — |
| L | 1 | 2 | 3 | 4 | 5 | 10 | 14 | — | — | — |
| L a | 1 | II | 2 | 3 | 4 | 5 | — | — | — | — |
| L b | 1 | II | 2 | 3 | 5 | 9 | — | — | — | — |
| L c | 1 | 2 | 3 | 4 | 5 | 9 | 18 | — | — | — |
| L d | ½ 1 | 2 | 3 | 4 | 5 | 9 | 18 | — | — | — |
| M | ½ 1 | — | — | — | — | — | — | — | — | — |
| M a | 1 | 2 | 3 | 4 | 5 | 9 | 25 | — | — | — |
| M b | III | 2 | 3 | 5 | 8 | — | — | — | — | — |
| N | 1 | 2 | 3 | 4 | 5 | 9 | 10 | 26 | 27 | — |
| N a | 1 | 7 | 34 | — | — | — | — | — | — | — |
| N b | 7 | — | — | — | — | — | — | — | — | — |
| O | 1 | 2 | 3 | 4 | 5 | 10 | 26 | 27 | — | — |
| O a | 1 | 2 | 3 | 4 | — | — | — | — | — | — |
| O b | 11 | — | — | — | — | — | — | — | — | — |
| P | 12 | — | — | — | — | — | — | — | — | — |
| P a | 40 | — | — | — | — | — | — | — | — | — |
| P b | 2 | 3 | 4 | — | — | — | — | — | — | — |
| Q | 14 | — | — | — | — | — | — | — | — | — |
| Q a | 1 | 2 | 3 | 4 | 5 | 10 | 28 | 29 | — | — |
| Q b | 1 | 2 | 3 | 4 | 5 | 28 | 29 | — | — | — |
| R | 1 | III | 2 | 3 | 5 | 9 | 31 | — | — | — |
| R a | 1 | III | 2 | 3 | 4 | 5 | 9 | 10 | — | — |
| R b | 27 | — | — | — | — | — | — | — | — | — |
| S | 30 | — | — | — | — | — | — | — | — | — |
| S a | 1 | 2 | 3 | 4 | 5 | 10 | 27 | — | — | — |
| S b | 9 | 10 | — | — | — | — | — | — | — | — |
| T | 2 | 3 | 4 | 5 | — | — | — | — | — | — |
| T a | 1 | 2 | 3 | 4 | 5 | 9 | 27 | 29 | — | — |
| T b | 19 | — | — | — | — | — | — | — | — | — |
| V | 31 | — | — | — | — | — | — | — | — | — |
| V a | 8 | — | — | — | — | — | — | — | — | — |
| V b | 24 | — | — | — | — | — | — | — | — | — |
| W | 1 | 2 | 3 | 4 | 5 | 9 | 28 | 29 | — | — |
| W a | 36 | — | — | — | — | — | — | — | — | — |
| Z | 1 | 2 | 3 | 4 | 5 | 9 | 10 | 32 | — | — |
| Z a | 1 | 2 | 3 | 4 | 5 | 10 | 32 | — | — | — |
| Z b | 1 | III | 2 | 3 | 4 | 7 | 16 | 34 | — | — |
| Z c | 1 | III | IV | 2 | 3 | 4 | 7 | 16 | 34 | — |
| Z d | 2 | 3 | 4 | 7 | 34 | — | — | — | — | — |
| Z e | 35 | — | — | — | — | — | — | — | — | — |

☞ The References to Books and Pictures, see pag. 328, &c.

*A* LIST *of the ſeveral Branches of the revenue of Cuſtoms, &c. referred to by correſpondent numbers in the preceding Table; in that order in which they are diſpoſed from page 3 to page 71.*


| N° | | Page. |
|---|---|---|
| I. | OLd Subſidy. | 4 |
| II. | Petty Cuſtom. | 12 |
| III. | Additional Duty. | 13 |
| IV. | One per Cent. inwards. | 16 |
| V. | Compoſition on Petty ſeizures. | 18 |
| 2. | New Subſidy. | 18 |
| 3. | One-third Subſidy. | 21 |
| 4. | Two-thirds Subſidy. | 22 |
| 5. | Subſidy 1747. | 23 |
| 6. | Subſidies on Spirits. | 25 |
| 7. | Impoſt on Wines and Vinegar. | 25 |
| 8. | Impoſt on Tobacco. | 28 |
| 9. | Impoſt 1690. | 30 |
| 10. | Impoſt 1692. | 35 |
| 11. | Whale-fins. | 40 |
| 12. | Fifteen per Cent. on Muſlins. | 41 |
| 13. | Spice and Pictures, &c. | 42 |
| 14. | Additional Spice and Pictures. | 43 |
| 15. | Second 25 per Cent. on French goods. | 45 |
| 16. | Coinage on Wine and Beer, &c. | 46 |
| 17. | Coinage on Spirits. | 47 |
| 18. | Pepper, Raiſins, &c. | 47 |
| 19. | Subſidy and One per Cent. outwards, &c. | 48 |
| 20. | Candles. | 51 |
| 21. | Additional Candles. | 52 |
| 22. | Coals imported, and Coals, &c. brought coaſtwiſe. | 52 |
| 23. | Additional Coals imported, &c. | 53 |
| 24. | Coals and Culm for churches. | 54 |
| 25. | Hops. | 55 |
| 26. | Hides, Skins, &c. | 55 |
| 27. | Additional Hides, Skins, &c. | 57 |
| 28. | Sope, Paper, &c. | 59 |
| 29. | Additional Sope, Paper, &c. | 61 |
| 30. | Coals exported. | 62 |
| 31. | Sailcloth. | 63 |
| 32. | Wrought Plate. | 64 |
| 33. | Apples. | 64 |
| 34. | Wine 1745. | 64 |
| 35. | Glaſs. | 65 |
| 36. | Linen-yarn. | 65 |
| 37. | Gum ſenega. | 66 |
| 38. | Unrated goods imported, undervalued. | 67 |
| 39. | Priſage and Butlerage. | 67 |
| 40. | *Salt.* | 68 |
| 41. | *Exciſe on Liquors.* | 70 |
| 42. | *Inland duties on Tea, &c.* | 71 |


And moreover it is to be noted,

| | |
|---|---|
| That all goods liable to the Old Subſidy of poundage on a rate or value, *when imported by ſtrangers*; and all goods *enumerated in Branch* II. pag. 12, 13. *when imported in ſhips not belonging to Great-Britain or Ireland, or foreign-built*, are liable to ——— | Branch II. |
| Goods imported from or exported to the *Mediterranean ſea in ſhips unqualified* are liable to (ſee page 16 and 51) ——— | Branch IV. |
| Goods *of the manufacture of India or China*, unleſs expreſsly charged higher in the Branch N° 9, are liable to ——— | Art. 30 of Branch 9. |
| Goods *of the product of France, or any French dominions*, unleſs expreſsly charged higher in Branches N° 9 or 10, or particularly exempted, are liable to ——— | Article 36 of Branch 10. |
| Goods *of the product of France*, unleſs particularly exempted, are liable to ——— | Branch 15. |

# EXPLANATION

## Of the preceding TABLE and LIST.

THE marginal letter or letters affixed to any ſpecies of goods (without regarding the figures if any) muſt be ſought for in the firſt column of the Table.

The letter being found in the Table, oppoſite thereto in columns following ſtand certain numbers, theſe numbers denote their reſpective branches in the Liſt which immediately follows.

As for example.

I. Suppoſe the particular Branches chargeable on Alpiſti or Canary ſeed, were deſired to be known.

| | |
|---|---|
| Upon recourſe to Alpiſti in the rates, it will be found that the marginal referring letter affixed thereto, is | A. |
| Oppoſite to which letter, in the aforegoing Table, are the numbers | 1, 2, 3, 4, 5. |

| | | | |
|---|---|---|---|
| And by the Liſt of the ſeveral Branches it will be found that | N° 1 | denotes the Old Subſidy | Being the particular branches to which that commodity is liable. |
| | 2 | New Subſidy | |
| | 3 | One-third Subſidy | |
| | 4 | Two-thirds Subſidy | |
| | 5 | Subſidy 1747 | |

But as the Impoſt 1690 and 1692 contain each a great variety of merchandize, it might from thence be difficult to diſcover under what particular head therein ſpecified, many ſorts of goods are chargeable; that difficulty is therefore obviated by a figure or figures annexed to the marginal letters of any goods liable to either of thoſe Branches, which figures diſtinguiſh the particular articles, in that order, in which they ſtand in the reſpective Branch.

II. Suppoſe the ſeveral Branches chargeable on Brimſtone were deſired to be known.

| | |
|---|---|
| Upon recourſe to Brimſtone, it will be found, that the marginal letter and figure are | B 5. |
| Oppoſite to the letter B (without regarding the figure 5) in the aforegoing Table, are the numbers | 1, 2, 3, 4, 5, 9. |

Which by the Liſt of the ſeveral branches as before directed for Alpiſti, will point out the particular branches to which Brimſtone is liable; and by the addition of the figure 5 to the letter, it will appear, by conſulting the Branch N° 9. pag. 31. that Brimſtone is chargeable with the 5th article of Impoſt 1690.

And where there are two numbers annexed to the letter or letters, the firſt has reſpect to the Impoſt 1690, and the latter to the Impoſt 1692, as in the caſe of Wrought ſilks, &c.

CHAPTER

# CHAPTER the SECOND,

CONTAINING

## THE RATES OF

# MERCHANDIZE:

THAT IS TO SAY,

'The Subſidy of tonnage; the Subſidy of poundage; and the 'Subſidy of woollen cloth or old drapery; as they are rated 'and agreed on by the Commons houſe of parliament, ſet 'down and expreſſed in this book, to be paid according to 'the tenor of the Act of tonnage and poundage from the 24th 'day of June incluſively, in the 12th year of the reign of 'his majeſty (*Charles the ſecond*) and ſubſcribed with the 'hand of Sir Harbottle Grimſton, Baronet, ſpeaker of the 'Houſe of commons.'

LIKEWISE,

'An additional Book of rates (*referred to by* 11 *Geo. I.*) of 'goods and merchandizes uſually imported, and not parti- 'cularly rated in the Book of rates referred to in the Act 'of tonnage and poundage, made in the 12th year of the 'reign of King Charles the ſecond; with rules, orders, and 'regulations, ſigned by the right honourable Spencer Comp- 'ton, Eſq; ſpeaker of the honourable Houſe of commons.'

Together with

The ſeveral additions and alterations which have been reſpectively made by any ſubſequent Act of parliament, every of which is diſtinctly pointed out and explained.

To which are added,

The total amounts of the net duty to be paid on each ſpecies of goods imported, exported, or brought coaſtwiſe, and of the net drawbacks to be repaid on any of them when duly exported; with proper references, ſhewing the ſeveral reſpective branches which compoſe the ſaid total amounts, &c.

# RATES of GOODS and MERCHANDIZE

# INWARDS,

Referred to by the ACTS of

12 CAR. II. cap. 4. and 11 GEO. I. cap. 7. &c.

# Inwards.

| A. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADZES for coopers: the dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | 14 $\frac{2}{5}$ | 0 | 2 | 5 | 10 $\frac{2}{5}$ | 0 | 2 | 0 | 6 | A |
| ADZES for coopers: *And besides for every hundred weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Aggets: small as a bean, the 100 dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Aggets: large, the piece | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | 3 $\frac{1}{10}$ | 0 | 0 | 1 | 4 $\frac{3}{5}$ | 0 | 0 | 1 | — $\frac{1}{4}$ | A |
| Ale, *vide Beer.* | | | | | | | | | | | | | | | | | | | |
| Almonds, *vide in Grocery.* | | | | | | | | | | | | | | | | | | | |
| Almonds bitter, *vide in Drugs.* | | | | | | | | | | | | | | | | | | | |
| Alphabets, the sett, containing twenty four | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | A |
| Alpisti, or Canary seed, the hundred weight, containing 112 ℔ | 3 | 15 | 0 | — | — | — | 0 | 14 | 5 | 5 | 0 | 15 | 4 | 10 | 0 | 12 | 7 | 17 $\frac{1}{2}$ | A |
| Alum: the hundred weight, containing 112 ℔, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. *Vide in Drugs.* | 2 | 0 | 0 | — | — | — | 0 | 6 | 2 | 18 $\frac{1}{2}$ | 0 | 6 | 8 | 18 $\frac{1}{2}$ | 0 | 5 | 3 | 10 $\frac{1}{2}$ | A d 1 |
| Amber: the pound | 0 | 3 | 8 | — | — | — | 0 | 1 | 0 | 11 $\frac{9}{10}$ | 0 | 1 | 1 | 2 $\frac{9}{10}$ | 0 | 0 | 11 | 11 | C 3 |
| Amber: the mast, containing 2½ pounds | 0 | 8 | 4 | — | — | — | 0 | 2 | 4 | 12 $\frac{1}{2}$ | 0 | 2 | 5 | 17 $\frac{1}{2}$ | 0 | 2 | 2 | 5 | C 3 |
| Amber: Beads, the pound | 0 | 10 | 0 | — | — | — | 0 | 3 | 9 | 12 | 0 | 3 | 11 | 2 | 0 | 3 | 6 | 15 | C 1 |
| Amber: Oil, *vide in Drugs.* | | | | | | | | | | | | | | | | | | | |
| Anchor-stocks, *vide in Wood.* | | | | | | | | | | | | | | | | | | | |
| Anchovies, the little barrel (*not exceeding* 16 ℔ *of fish, as by* 4 *and* 5 *Will. and Mar. cap.* 5.) | 0 | 7 | 6 | — | — | — | 0 | 1 | 9 | 10 $\frac{7}{8}$ | 0 | 1 | 10 | 13 $\frac{3}{8}$ | 0 | 1 | 7 | 8 $\frac{1}{8}$ | C 4 |
| Andirons: or Creepers of Latten, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 17 $\frac{9}{20}$ | 0 | 0 | 3 | — $\frac{9}{20}$ | 0 | 0 | 2 | 11 $\frac{3}{4}$ | C 13 |
| Andirons: of Iron, the pair | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Andirons: of Iron, *And besides, for every hund. weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Andirons: *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Andlets, or Mayles, the pound | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 $\frac{3}{5}$ | 0 | 0 | 7 | 7 $\frac{3}{5}$ | 0 | 0 | 6 | 1 $\frac{1}{2}$ | A |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d | 20ths | l. | s. | d. | 20ths | |
| Aneil of Barbary, the pound | 0 | 1 | 6 | — | — | — | 0 | 0 | 3 | $9\frac{3}{10}$ | 0 | 0 | 3 | $13\frac{4}{5}$ | 0 | 0 | 3 | $-\frac{3}{4}$ | A |
| Anniſeeds, *vide in Grocery.* | | | | | | | | | | | | | | | | | | | |
| Annotto, the pound, *for dyers uſe, as by 3 and 4 Ann. cap.* 4. *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* free. | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| Anvils, the hundred weight, containing 112 ℔ | 0 | 15 | 0 | — | — | — | 0 | 11 | 6 | $14\frac{1}{2}$ | 0 | 11 | 8 | $19\frac{1}{4}$ | 0 | 11 | 2 | $8\frac{3}{4}$ | B 2 |
| Apples — the buſhel | 0 | 0 | 4 | — | — | — | 0 | 2 | 0 | $15\frac{2}{5}$ | 0 | 2 | 0 | $16\frac{2}{5}$ | 0 | 0 | 0 | $13\frac{1}{2}$ | B c |
| Apples — the barrel, containing three buſhels | 0 | 1 | 0 | — | — | — | 0 | 6 | 2 | $6\frac{1}{5}$ | 0 | 6 | 2 | $9\frac{1}{5}$ | 0 | 0 | 2 | $-\frac{1}{2}$ | B c |
| Apples — *vocat.* Pippins or Runnets, the barrel, cont. 3 buſhels | 0 | 3 | 0 | — | — | — | 0 | 6 | 6 | $18\frac{3}{5}$ | 0 | 6 | 7 | $7\frac{3}{5}$ | 0 | 0 | 6 | $1\frac{1}{2}$ | B c |
| Apples — dried, *vide Pears.* | | | | | | | | | | | | | | | | | | | |
| Aqua fortis, *vide in Drugs.* | | | | | | | | | | | | | | | | | | | |
| Aqua vitæ — the barrel | 2 | 13 | 4 | — | — | — | 0 | 13 | 7 | 4 | 0 | 14 | 3 | 4 | 0 | 12 | 4 | — | D a |
| Aqua vitæ — the hogſhead | 4 | 0 | 0 | — | — | — | 1 | 0 | 4 | 16 | 1 | 1 | 4 | 16 | 0 | 18 | 6 | — | D a |
| Aqua vitæ — *and beſides for every gallon* — *of the Britiſh plantations in America* — *ſingle* | — | — | — | — | — | — | 0 | 3 | 8 | — | 0 | 3 | 8 | — | — | — | — | — | D b |
| Aqua vitæ — *and beſides for every gallon* — *of the Britiſh plantations in America* — *double* | — | — | — | — | — | — | 0 | 6 | 8 | — | 0 | 6 | 8 | — | — | — | — | — | D b |
| Aqua vitæ — *and beſides for every gallon* — *of other places* — *ſingle* | — | — | — | — | — | — | 0 | 4 | 8 | — | 0 | 4 | 8 | — | — | — | — | — | D b |
| Aqua vitæ — *and beſides for every gallon* — *of other places* — *double* | — | — | — | — | — | — | 0 | 8 | 8 | — | 0 | 8 | 8 | — | — | — | — | — | D b |
| Aqua vitæ — *From Guernſey, Jerſey, Sark or Alderney, ſee* Spirits. | | | | | | | | | | | | | | | | | | | |

Note, *that all ſpirits called* Brandy wine, *or* Aqua vitæ, *imported in ſhips not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9.

*But may not be imported in any other than Britiſh or Iriſh ſhips, or ſhips of the country of which the ſaid* Aqua vitæ *is the product, &c. See* Deal boards *and* Goods *inwards, Art.* 6. *in the Index.*

A

A

Arche-

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation: By British. | | | | Duties to be Paid on importation: By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Archelia, or Spanish weed for dyers use, *as by* 3 *and* 4 *Ann. cap.* 4. the hundred weight, containing 112 ℔ —— *But by* 8 *Geo. I. cap.* 15. § 10. Archelia, *or* Orchelia, *if regularly imported, entered, and landed,* free. | — | — | — | — | 18 | 4 | | | | | | | | | | | | | |
| Argol, white and red, or powder, the hundred weight, containing 112 ℔, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered, and landed,* free. | 1 | 3 | 4 | — | — | — | | | | | | | | | | | | | |
| Armour old, the hundred weight, containing 112 ℔ —— | 1 | 0 | 0 | — | — | — | 0 | 8 | 6 | 9 | 0 | 8 | 9 | 9 | 0 | 8 | 0 | 15 | B 25 |
| Arms, *may not be imported without licence, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Arrack { *For the duty, vide* Spirits. *For the regulations, vide* Arrack, Brandy, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Arrows for trunks, the groce, containing 12 dozen —— | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Ashes: Pot-ashes, the barrel, containing 200 ℔ weight —— | 1 | 5 | 0 | — | — | — | 0 | 12 | 3 | 15 | 0 | 12 | 7 | 10 | 0 | 11 | 8 | 12 ½ | B 3 |
| Note, *that all* Pot-ashes, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *But may not be imported from the Netherlands or Germany; nor in any other than British or Irish ships, or ships of the country of which the said* Pot-ashes *are the product, &c. See* Deal boards *and* Goods *inwards, Art.* 6. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Pearl-ashes *of the product of Germany may be imported from thence, paying duties as* Pot-ashes, 10 *and* 11 *Will. III. cap.* 21. § 30. | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Ashes: *But by 24 Geo. II. cap. 51. § 1.* Pot-ashes *and* Pearl-ashes, *made in and imported from the British plantations in America, if regularly imported, entered, and landed,* free. *For the regulations, see* Ashes *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Weed-ashes: the hundred weight, containing 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Weed-ashes: *And besides, for every last* | — | — | — | — | — | — | 0 | 5 | 7 | 10 | 0 | 5 | 7 | 10 | 0 | 5 | 7 | 10 | E 5 |
| Wood, or Sope-ashes, the last, containing 12 barrels | 6 | 0 | 0 | — | — | — | 1 | 8 | 8 | 14 | 1 | 10 | 2 | 14 | 1 | 5 | 10 | 10 | C 5 |
| Aul-blades: the thousand | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Aul-blades: *And besides, for every hundred weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Augers for carpenters: the groce | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Augers for carpenters: *And besides, for every hundred weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Axes or Hatchets: the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Axes or Hatchets: *And besides, for every hundred weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| B. | | | | | | | | | | | | | | | | | | | |
| Babies or Puppets for children, the groce, cont. 12 dozen | 0 | 17 | 10 | — | — | — | 0 | 3 | 5 | $3\frac{9}{10}$ | 0 | 3 | 7 | $17\frac{2}{5}$ | 0 | 3 | 0 | $2\frac{1}{4}$ | A |
| Babies heads of earth, the dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | |
| All other Toys for children to pay 16 d. in 20 shillings value. | | | | | | | | | | | | | | | | | | | |
| *Therefore for every 20 s. of the value upon oath, or of the rate in the second column of rates* | — | — | — | — | — | — | 0 | 5 | 8 | 17 | 0 | 5 | 11 | 17 | 0 | 5 | 1 | 5 | C 73 |
| Babies jointed, the dozen (*Toys*) | — | — | — | 2 | 0 | 0 | 0 | 11 | 5 | 14 | 0 | 11 | 11 | 14 | 0 | 10 | 2 | 10 | |

Backs

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Backs for chimneys. *Vide* Iron. | | | | | | | | | | | | | | | | | | | |
| Bacon — of Ireland — the flitch | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | A |
| Bacon — of Ireland — *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | E 6 |
| Bacon — of Westphalia or Hamburgh, or the like, the hundred weight, containing 112 ℔ | 1 | 6 | 8 | — | — | — | 2 | 0 | 1 | 12 | 2 | 0 | 5 | 12 | 1 | 19 | 6 | — | C 6 |
| Bacon — *And besides, if of France, the hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 6 | 8 | — | 0 | 6 | 8 | — | — | — | — | — | F x. |
| Bags — with locks — the dozen | 2 | 8 | 0 | — | — | — | 0 | 9 | 2 | 17 $\frac{3}{5}$ | 0 | 9 | 10 | 1 $\frac{3}{5}$ | 0 | 8 | 1 | 4 | A |
| Bags — with locks — *And besides, for every hundred weight, containing* 112 ℔, *of* Iron *in the locks* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Bags — with steel-rings, without locks — the dozen | 1 | 12 | 0 | — | — | — | 0 | 6 | 1 | 18 $\frac{2}{5}$ | 0 | 6 | 6 | 14 $\frac{2}{5}$ | 0 | 5 | 4 | 16 | A |
| Bags — with steel-rings, without locks — *And besides, for every hund. wt. cont.* 112 ℔, *of* Steel *in the rings* | — | — | — | — | — | — | 0 | 5 | 1 | 17 $\frac{1}{2}$ | 0 | 5 | 1 | 17 $\frac{1}{2}$ | 0 | 5 | 1 | 17 $\frac{1}{2}$ | D 46 |
| Bags — *And if the* Leather *be the most valuable part of the bags* — *For every* 20 *s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c. |
| Bags — called Runnet bags, the dozen | — | — | — | 0 | 4 | 0 | 0 | 0 | 11 | 9 $\frac{4}{5}$ | 0 | 1 | 0 | 1 $\frac{4}{5}$ | 0 | 0 | 10 | 7 | C 73 |
| Balances, vocat. — Gold balances, the groce, containing 12 dozen pair | 5 | 6 | 8 | — | — | — | 1 | 0 | 6 | 8 | 1 | 1 | 10 | 8 | 0 | 18 | 0 | 0 | A |
| Balances, vocat. — Ounce balances, the groce, containing 12 dozen pair | 2 | 13 | 4 | — | — | — | 0 | 10 | 3 | 4 | 0 | 10 | 11 | 4 | 0 | 9 | 0 | 0 | A |
| Balances, vocat. — The sort containing four dozen | 3 | 11 | 2 | — | — | — | 0 | 13 | 8 | 7 $\frac{9}{10}$ | 0 | 14 | 7 | 1 $\frac{2}{5}$ | 0 | 12 | 0 | 2 $\frac{1}{4}$ | A |
| Balances, vocat. — *And besides, for such of the said* Balances *as are made of* — Iron, *for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Balances, vocat. — *And besides, for such of the said* Balances *as are made of* — Brass, *for every* 20 *s. of the rate* | — | — | — | — | — | — | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | E 13 |

Balks

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation, By British. | | | | Duties to be Paid on importation, By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Balks great, the hundred, containing 120 | 12 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But note, that by the 23d rule of Book of rates, all* Timber in Balks *of eight inches square, or upwards, shall be rated according to the measure of timber, the foot square 3 d. which is for every load cont. 50 such feet* — RATE. *l. s. d.* 0 12 6 | | | | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France, the load* | — | — | — | — | — | — | 0 | 3 | 6 | 18 ¾ | 0 | 3 | 8 | 16 ¼ | 0 | 3 | 3 | 7 ½ | B 49 |
| *of Ireland, and all other places, except France, and any French colony or plantation, the load* | — | — | — | — | — | — | 0 | 2 | 4 | 17 ½ | 0 | 2 | 6 | 15 | 0 | 2 | 1 | 6 ¼ | A |
| Middle, the hundred, containing 120 | 5 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 8 | 7 | 10 | 1 | 9 | 10 | 10 | 1 | 6 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 19 | 3 | — | 1 | 0 | 6 | — | 0 | 16 | 10 | 10 | A |
| Small, the hundred, containing 120 | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| *of France or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid an due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s | d. | 20ths | |
| Balks: *Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. *But no* Timber *or* Boards *may be imported in any other than British or Irish ships, or ships of the built of the country of which the said* Timber, *&c. are the growth, or of the port where they can only, or are most usually first shipped; nor any* Fir *or* Timber *from the Netherlands or Germany, except* Fir-timber, *&c. of and from Germany only, in British-built ships, &c. See* Deal boards *and* Goods *inwards, Art.* 6. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Balls, vocat. Tennis balls, the thousand | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Washing balls, the groce, containing 12 dozen | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | — | — | — | — | A |
| *And besides, for every pound weight of* Sope *contained therein* | — | — | — | — | — | — | 0 | 0 | 3 | — | 0 | 0 | 3 | — | — | — | — | — | E a |
| for children, the small groce, cont. 12 dozen — *(Toys)* | — | — | — | 1 | 0 | 0 | 0 | 5 | 8 | 17 | 0 | 5 | 11 | 17 | 0 | 5 | 1 | 5 | C 73 |
| M 2 Bandeliers the hundred, containing five score | 0 | 16 | 8 | — | — | — | 0 | 3 | 2 | 10 | 0 | 3 | 5 | — | 0 | 2 | 9 | 15 | A |
| *And besides, if the* Leather *be the most valuable part* — *For every* 20 *s. of the real value thereof upon oath* — | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Bands, vocat. Flanders bands of Bone lace, the band | 10 | 0 | 0 | — | — | — | 1 | 18 | 6 | — | 2 | 1 | 0 | — | 1 | 13 | 9 | — | A |
| Cut work of Flanders, or any other country | 20 | 0 | 0 | — | — | — | 3 | 17 | 0 | — | 4 | 2 | 0 | — | 3 | 7 | 6 | — | |
| *But* Cut work *prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| for Kettles, *vide in* Iron. | | | | | | | | | | | | | | | | | | | |
| Band-strings, the dozen knots | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| *But prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Twist for Band-strings. *See in* T. | | | | | | | | | | | | | | | | | | | |
| Bankers of Verdure, the dozen pieces | 4 | 0 | 0 | — | — | — | 1 | 2 | 10 | 16 | 1 | 3 | 10 | 16 | 1 | 1 | 0 | — | C 66 Barbers |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d | 20ths | l. | s. | d. | 20th. | |
| Barbers aprons, or checks { the piece, not above 10 yards | 0 | 13 | 4 | — | — | — | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | 0 | 2 | 10 | 10 | C 7 |
| Barbers aprons, or checks { *And besides, for every 20 s. of the real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 6 | 0 | — | E a |
| Barillia, or Saphora, to make glass { the barrel, containing 200 ℔ weight | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Barillia, or Saphora, to make glass { *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 2 | 4 | 2 ½ | 0 | 2 | 4 | 2 ½ | 0 | 2 | 4 | 2 ½ | D 4 |
| Bark of oak, the hundred weight, containing 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 73 |
| Barley. *Vide* Corn. | | | | | | | | | | | | | | | | | | | |
| Barley hulled. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Barlings, the hundred, containing 120 | 1 | 13 | 4 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 9 | 6 | 10 | 0 | 9 | 11 | 10 | 0 | 8 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 6 | 5 | — | 0 | 6 | 10 | — | 0 | 5 | 7 | 10 | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Barmillians. *Vide* Fustians. | | | | | | | | | | | | | | | | | | | |
| Basket rods, the bundle | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Baskets, vocat. Hand-baskets, or Sports, the dozen | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | Basons |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Basons of latten, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 16 $\frac{3}{5}$ | 0 | 0 | 4 | 0 $\frac{3}{5}$ | 0 | 0 | 3 | 9 | C 13 |
| *For the circumstances of prohibition of* Basons *counterfeit, or made of* Tin *or* Pewter, *see the Index.* | | | | | | | | | | | | | | | | | | | |
| Bast, or Straw hats — knotted, the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Bast, or Straw hats — plain, the dozen | 0 | 1 | 6 | — | — | — | 0 | 0 | 3 | 9 $\frac{3}{10}$ | 0 | 0 | 3 | 13 $\frac{4}{5}$ | 0 | 0 | 3 | 0 $\frac{3}{4}$ | A |
| Bast ropes — the rope | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | 3 $\frac{1}{10}$ | 0 | 0 | 1 | 4 $\frac{3}{5}$ | 0 | 0 | 1 | 0 $\frac{1}{4}$ | A |
| Bast ropes — the bundle, containing 10 ropes | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | A |
| Bast ropes — the hundred weight, containing 112 ℔ | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 $\frac{3}{5}$ | 0 | 1 | 7 | 13 $\frac{3}{5}$ | 0 | 1 | 4 | 4 | A |
| Battens. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Battery, Bashroons, or Kettles, the hund. weight, cont. 112 ℔ | 9 | 0 | 0 | — | — | — | 1 | 19 | 4 | 1 | 2 | 1 | 7 | 1 | 1 | 15 | 0 | 15 | C 8 |
| Bays of Florence, per yard | 1 | 5 | 0 | — | — | — | 0 | 4 | 9 | 15 | 0 | 5 | 1 | 10 | 0 | 4 | 2 | 12 $\frac{1}{2}$ | A |
| Beads of — Amber, the pound | 0 | 10 | 0 | — | — | — | 0 | 3 | 9 | 12 | 0 | 3 | 11 | 2 | 0 | 3 | 6 | 15 | C 1 |
| Beads of — Bone, the great groce, containing 12 small groce | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Beads of — Box, the great groce | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Beads of — Crystal, the thousand | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Beads of — Coral, the pound | 0 | 10 | 0 | — | — | — | 0 | 3 | 9 | 12 | 0 | 3 | 11 | 2 | 0 | 3 | 6 | 15 | C 25 |
| Beads of — Glass of all sorts, the great groce | 0 | 10 | 0 | — | — | — | | | | | | | | | | | | | |
| *But by* 17 *Geo. II. cap.* 31. § 1. Glass beads *of all sorts are to pay the same duties, and be entitled to the same drawback on exportation, as* Great bugle. *Vide* Bugle. | | | | | | | | | | | | | | | | | | | |
| Beads of — Jaspar, square, the hundred stones | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Beads of — Jet, the pound | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 $\frac{1}{4}$ | 0 | 1 | 3 | 2 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | C 73 |
| Beads of — Horn, the small groce, containing 12 dozen | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 $\frac{1}{4}$ | 0 | 1 | 3 | 2 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | C 73 |
| Beads of — Wood of all sorts, the great groce | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Beans. *Vide* Corn. | | | | | | | | | | | | | | | | | | | |
| Beaupers, the piece, containing 24 or 25 yards | 1 | 5 | 0 | — | — | — | 0 | 7 | 1 | 17 $\frac{1}{2}$ | 0 | 7 | 5 | 12 $\frac{1}{2}$ | 0 | 6 | 6 | 15 | C 66 |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Beef: of Ireland or Scotland, the barrel | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Beef: or Pork of Ireland or Scotland, per ton | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | A |
| Beef: *but of* { *Scotland*, free, *per Act of Union*, 5 *Ann. cap.* 8. / *Ireland, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Beer: called Spruce beer, the barrel, containing 42 gallons | — | — | — | 2 | 10 | 0 | 0 | 13 | 7 | 12 ½ | 0 | 14 | 3 | 2 ½ | 0 | 12 | 5 | 7 ½ | E b 73 |
| Beer: *of all other sorts*, or Ale — { *For every* 20 *s. of the value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| Beer: *of all other sorts*, or Ale — { *For every ton* | — | — | — | — | — | — | 0 | 10 | 0 | — | 0 | 10 | 0 | — | 0 | 10 | 0 | — | I b |
| Beer: *And besides, all* Beer *and* Ale *are to pay for every barrel, containing* 32 *gallons* | — | — | — | — | — | — | 0 | 15 | 0 | — | 0 | 15 | 0 | — | — | — | — | — | D b |
| Beer: *But of and from Guernsey, &c. may be imported without payment of any other duty, than such Excise as is chargeable for the time being on the like liquors made in this kingdom. See Branch* N° 41. *and Goods inwards, Article* 15. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Bell metal, the hundred weight, containing 112 ℔ | 1 | 13 | 4 | — | — | — | 0 | 6 | 5 | — | 0 | 6 | 10 | — | 0 | 5 | 7 | 10 | A |
| Bellows: the pair | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Bellows: *And besides, if the* Leather *be the most valuable part* — { *For every* 20 *s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Bells, vocat.: Clapper bells, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 6 $\frac{1}{5}$ | 0 | 0 | 2 | 9 $\frac{1}{5}$ | 0 | 0 | 2 | 0 ½ | |
| Bells, vocat.: Dog bells, the groce, containing 12 dozen | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 1 $\frac{1}{5}$ | 0 | 0 | 3 | 5 $\frac{1}{5}$ | 0 | 0 | 2 | 14 | |
| Bells, vocat.: Hawks bells, French making, the dozen pair | 0 | 5 | 0 | — | — | — | 0 | 3 | 4 | 12 ¼ | 0 | 3 | 5 | 7 ¼ | 0 | 2 | 0 | 3 ¾ | F 36 |
| Bells, vocat.: Hawks bells, Noremberg making, the dozen pair | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 ⅖ | 0 | 0 | 4 | 18 ⅖ | 0 | 0 | 4 | 1 | A |
| Bells, vocat.: Horse bells, the small groce, containing twelve dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |

B

B

Bells,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bells, vocat. — Morrice bells, the small groce, containing 12 dozen — | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| Bells, vocat. — *And besides, for such of the aforesaid* Bells *(except French* Hawks bells) *as are made of* Brass, *for every* 20 *s. of their respective rates* — | — | — | — | — | — | — | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | E 13 |
| Bells, vocat. — *For the circumstances of prohibition of* Bells, *see the Index.* | | | | | | | | | | | | | | | | | | | |
| Berries — British, *from the plantations, for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. *for every* 20 *s. of their value upon oath* — | — | — | — | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 1 | 13 | 0 | 2 | 4 | 19 | B d 73 |
| Berries — French, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. *for every* 20 *s. of their value upon oath* — | — | — | — | — | — | — | 0 | 11 | 7 | 13 | 0 | 11 | 10 | 13 | 0 | 6 | 1 | 19 | F a 36 |
| Binding for Brooms, the hundred weight, containing 112 ℔ | — | — | — | 0 | 16 | 8 | 0 | 3 | 11 | 17 ½ | 0 | 4 | 2 | 7 ½ | 0 | 3 | 7 | 2 ½ | C 73 |
| Birds of Stone. *Vide* Whistles. | | | | | | | | | | | | | | | | | | | |
| Birds, vocat. — Singing birds, the dozen — | — | — | — | 0 | 9 | 0 | 0 | 2 | 1 | 17 1/20 | 0 | 2 | 3 | 4 1/20 | 0 | 1 | 11 | 5 ¾ | |
| Birds, vocat. — Birds of all other sorts, not rated in *the first column of* the Book of rates, the dozen — *Vide* Pheasants, Quails. | — | — | — | 0 | 12 | 0 | 0 | 2 | 10 | 9 ⅖ | 0 | 3 | 0 | 5 ⅖ | 0 | 2 | 7 | 1 | |
| Biscket. *Vide* Bread. | | | | | | | | | | | | | | | | | | | |
| Bits for Bridles — the dozen — | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Bits for Bridles — *And besides, for every hund. wt. of* Iron, *cont.* 112 ℔ — *For the circumstances of prohibition, see the Index.* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Blacking, or Lampblack, the hundred weight, containing 112 ℔ | 4 | 0 | 0 | — | — | — | 1 | 10 | 4 | 16 | 1 | 11 | 4 | 16 | 1 | 8 | 6 | — | C 9 |
| Bladders, the dozen — | — | — | — | 0 | 0 | 4 | 0 | 0 | 0 | 19 3/20 | 0 | 0 | 1 | 0 3/20 | 0 | 0 | 0 | 17 ¼ | C 73 |
| Blankets, vocat. — Paris mantles, coloured — the mantle — | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Blankets, vocat. — Paris mantles, coloured — *And besides, if of the manufacture of France* — | — | — | — | — | — | — | 0 | 12 | 11 | — | 0 | 12 | 11 | — | 0 | 6 | 3 | — | F b 36 |

Blan-

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Blankets, vocat. — Paris mantles, or others, uncoloured — the mantle | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Blankets, vocat. — Paris mantles, or others, uncoloured — *And besides, if of the manufacture of France* | — | — | — | — | — | — | 0 | 9 | 8 | 5 | 0 | 9 | 8 | 5 | 0 | 4 | 8 | 5 | F b 36 |
| Blubber. *Vide* Oil. | | | | | | | | | | | | | | | | | | | |
| Boards, vocat. — Barrel boards, the hundred, containing 120 | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 1 | 5 | 3 ½ | 0 | 1 | 5 | 18 ½ | 0 | 1 | 3 | 15 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Boards, vocat. — Clap boards, the hundred, containing 120 | 0 | 15 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 4 | 3 | 10 ½ | 0 | 4 | 5 | 15 ½ | 0 | 3 | 11 | 5 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 ½ | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Boards, vocat. — Pipe boards, or Pipe holt, the hundred, containing 120 boards | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 5 | 8 | 14 | 0 | 5 | 11 | 14 | 0 | 5 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Boards, vocat. — White boards for shoemakers, the board | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 0 | 3 | 8 7/10 | 0 | 0 | 3 | 11 7/10 | 0 | 0 | 3 | 3 | B 49 |

Boards,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Boards, vocat. *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 2 | 6 $\frac{1}{5}$ | 0 | 0 | 2 | 9 $\frac{2}{5}$ | 0 | 0 | 2 | 0 $\frac{1}{2}$ | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Paste-boards for Books — the thousand | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| *And besides, for every hundred weight of* Paste-boards *or* Milled-boards, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 7 | 6 | — | 0 | 7 | 6 | — | 0 | 7 | 6 | — | E a |
| Bodkins — the small groce, containing 12 dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| *And besides if made of* Iron, *for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *And besides if made of* Brass, *the small groce* | — | — | — | — | — | — | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | E 13 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Boom-spars, the hundred, containing 120 | 1 | 13 | 4 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 9 | 6 | 10 | 0 | 9 | 11 | 10 | 0 | 8 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 6 | 5 | — | 0 | 6 | 10 | — | 0 | 5 | 7 | 10 | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland,* | | | | | | | | | | | | | | | | | | | |

*or*

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Boratoes, or Bombasines { narrow, the single piece, not above 15 yards – | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | A |
| Boratoes, or Bombasines { broad, the single piece, not above 15 yards – | 7 | 0 | 0 | — | — | — | 1 | 6 | 11 | 8 | 1 | 8 | 8 | 8 | 1 | 3 | 7 | 10 | |
| Boratoes, or Bombasines { of Silk. *Vide* Silk. | | | | | | | | | | | | | | | | | | | |
| *Books bound,* by 9 Geo. I. cap. 19. § 6, 7, 8, *in lieu of all former duties payable* ad valorem, *thereby repealed, are to pay for every hundred weight* ——— | — | — | — | — | — | — | 0 | 14 | 0 | — | 0 | 14 | 0 | — | — | — | — | — | |
| *And the duties arising thereon are to be appropriated, as near as may be, to the same uses and purposes, to which the former duties on books were applicable.* | | | | | | | | | | | | | | | | | | | |
| *For the method used in making the appropriations, see the examples of computation in Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Books unbound { the basket or maund, containing 8 bales or 2 fats —— | 8 | 0 | 0 | — | — | — | 3 | 0 | 9 | 12 | 3 | 2 | 9 | 12 | 2 | 17 | 0 | — | C 10 |
| Books unbound { the fat, containing half a maund ——— | 4 | 0 | 0 | — | — | — | 1 | 10 | 4 | 16 | 1 | 11 | 4 | 16 | 1 | 8 | 6 | — | |
| Books unbound { *But the aforesaid basket or maund having, by the Table of Tares, been deemed to contain eight hundred weight, it is therefore usual to enter* Unbound books *by* | | | | | | | | | | | | | | | | | | | |
| Books unbound { The hundred weight, at the rate of ——— £ 1 0 0 | | | | | | | | | | | | | | | | | | | |
| Books unbound { *if French* ——— | — | — | — | — | — | — | 0 | 13 | 6 | 9 | 0 | 13 | 9 | 9 | 0 | 8 | 0 | 15 | F 36 |
| Books unbound { *if not French* ——— | — | — | — | — | — | — | 0 | 7 | 7 | 4 | 0 | 7 | 10 | 4 | 0 | 7 | 1 | 10 | C 10 |
| *But note,* Popish books *(and also all* English books, *without the consent of the proprietor of the copy) are prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |

*Boots,*

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British l. | s. | d. | 20ths | By Strangers l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Boots, prohibited, for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Bosses for bridles: the small groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| And besides — *if made of* Brass, *the small groce* | — | — | — | — | — | — | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | E 13 |
| *if made of* Iron, *the hund wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Botanoes, per piece | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Botargo, the pound | — | — | — | 0 | 1 | 0 | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 3/4 | C 73 |
| Bottles of Glass: Earth or Stone, the dozen | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 1/2 | A |
| covered with wicker, the dozen | 1 | 0 | 0 | — | — | — | 0 | 6 | 7 | 19 | 0 | 6 | 10 | 19 | 0 | 6 | 2 | 5 | |
| with vices covered with leather, the dozen | 4 | 10 | 0 | — | — | — | 1 | 9 | 11 | 15 1/2 | 1 | 11 | 1 | 5 1/2 | 1 | 7 | 10 | 2 1/2 | B 13 |
| uncovered, the dozen | 0 | 4 | 6 | — | — | — | 0 | 1 | 5 | 19 3/40 | 0 | 1 | 6 | 13 11/40 | 0 | 1 | 4 | 14 3/4 | |
| *And besides,* Crown, Plate, or Flint glass, the pound wt. | — | — | — | — | — | — | 0 | 0 | 8 | — | 0 | 0 | 8 | — | — | — | — | — | |
| *if made of* Green or other glass, the pound weight | — | — | — | — | — | — | 0 | 0 | 2 | — | 0 | 0 | 2 | — | — | — | — | — | Z e |
| Or, for every dozen quarts which they contain | — | — | — | — | — | — | 0 | 2 | 0 | — | 0 | 2 | 0 | — | — | — | — | — | |
| Bottles of wood, vocat. Sucking bottles, the groce, containing 12 dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Bottoms for sieves. *Vide* Hair bottoms. | | | | | | | | | | | | | | | | | | | |
| Boultel: Rains, the piece | 0 | 8 | 0 | — | — | — | 0 | 2 | 3 | 9 3/5 | 0 | 2 | 4 | 13 3/5 | 0 | 2 | 1 | 4 | |
| the bale, containing 20 pieces | 8 | 0 | 0 | — | — | — | 2 | 5 | 9 | 12 | 2 | 7 | 9 | 12 | 2 | 2 | 0 | — | C 11 |
| Bowles, or Buckets of wood, the dozen | — | — | — | 0 | 3 | 4 | 0 | 0 | 9 | 11 1/2 | 0 | 0 | 10 | 1 1/2 | 0 | 0 | 8 | 12 1/2 | C 73 |
| Bows, vocat. Stone bows of steel: the piece | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| *And besides, for every hundred weight of* Steel, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 1/2 | 0 | 5 | 1 | 17 1/2 | 0 | 5 | 1 | 17 1/2 | D 46 |
| Bow staves, the hundred, containing 120 | 4 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 2 | 10 | 16 | 1 | 2 | 10 | 16 | 1 | 1 | 0 | — | B 49 |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. II. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c. p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Bow staves. | | | | | | | | | | | | | | | | | | | |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Boxes, vocat. Fire, or Tinder-boxes, the groce, containing 12 dozen boxes | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Money-boxes of wood, the small groce, containing 12 dozen | — | — | — | 0 | 15 | 0 | 0 | 3 | 7 | 1 3/4 | 0 | 3 | 9 | 6 3/4 | 0 | 3 | 2 | 16 1/4 | C 73 |
| Nest-boxes, the groce, containing 12 dozen nests | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Pepper-boxes, the groce, containing 12 dozen boxes | 1 | 2 | 6 | — | — | — | 0 | 4 | 3 | 19 1/2 | 0 | 4 | 7 | 7 | 0 | 3 | 9 | 11 1/4 | A |
| Pill-boxes, or Boxes entered as such, of wood, the small groce, cont. 12 dozen nests, each nest cont. 4 boxes | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 3 | 2 1/4 | 0 | 1 | 0 | 18 3/4 | C 73 |
| Round boxes, or French boxes, for marmalade or jelly, the dozen | 0 | 4 | 6 | — | — | — | 0 | 3 | 0 | 11 1/40 | 0 | 3 | 1 | 4 21/40 | 0 | 1 | 9 | 15 3/8 | F 36 |
| Sand-boxes, the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Snuff-boxes of wood, plain, the dozen | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 6 | 4 1/2 | 0 | 2 | 1 | 17 1/2 | C 73 |
| Snuff-boxes of horn, plain, the dozen | — | — | — | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| Snuff-boxes of ivory, or tortoise-shell, the dozen | — | — | — | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| Sope-boxes, the shock, containing three score boxes | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Spice-boxes, the dozen | 0 | 6 | 0 | — | — | — | 0 | 1 | 1 | 17 1/3 | 0 | 1 | 2 | 15 1/3 | 0 | 1 | 0 | 3 | A |
| Tobacco-boxes, the groce, containing 12 dozen | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |

Boxes,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Boxes, vocat. Touch-boxes covered with — Leather, the dozen | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 3/5 | 0 | 0 | 7 | 7 3/5 | 0 | 0 | 6 | 1 1/2 | A |
| Boxes, vocat. Touch-boxes covered with — *And besides, if the* Leather *be the most valuable part, for every* 20 *s. of the real value thereof upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Boxes, vocat. Touch-boxes Velvet, the dozen | 0 | 15 | 0 | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 1/2 | A |
| Boxes, vocat. of iron, or other metal, gilt — the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Boxes, vocat. of iron, or other metal, gilt — *And besides, if* Iron, *the hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Box-wood. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Bracelets, or Necklaces of glass red — the small groce, containing 12 bundles or dickers | 0 | 4 | 0 | | | | | | | | | | | | | | | | |
| Bracelets, or Necklaces — *if French* | — | — | — | — | — | — | 0 | 4 | 1 | 7 3/10 | 0 | 4 | 1 | 19 3/10 | 0 | 3 | 0 | 4 1/2 | F 12 |
| Bracelets, or Necklaces — *if not French* | — | — | — | — | — | — | 0 | 3 | 8 | 2 3/10 | 0 | 3 | 8 | 14 3/10 | 0 | 3 | 6 | 19 1/2 | G 13.12 |
| Brandy. *Vide* Spirits. | | | | | | | | | | | | | | | | | | | |
| Brass — Lamps, the dozen | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 6 | 4 1/2 | 0 | 2 | 1 | 7 1/2 | |
| Brass — Laver cocks, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 16 3/5 | 0 | 0 | 4 | 0 3/5 | 0 | 0 | 3 | 9 | |
| Brass — Old. *Vide* Shruff. | | | | | | | | | | | | | | | | | | | |
| Brass — Pile weights, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 3/4 | C 13 |
| Brass — Trumpets, the dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 10 | 9 2/5 | 0 | 3 | 0 | 5 2/5 | 0 | 2 | 7 | 1 | |
| Brass — Wrought, not rated in the Book of rates, the pound | — | — | — | 0 | 1 | 4 | 0 | 0 | 3 | 16 3/5 | 0 | 0 | 4 | 0 3/5 | 0 | 0 | 3 | 9 | |
| Brass — Powder. *Vide* Powder. | | | | | | | | | | | | | | | | | | | |
| Bread, or Bisket, the hundred weight, containing 112 ℔ | — | — | — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 73 |
| Brick-stones. *Vide* Earthen-ware. | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 7. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due eportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bridles { the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Bridles { *And besides, if the* Leather *be the most valuable part, for every* 20 *s. of the real value thereof upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Brimstone, the hundred weight, containing 112 ℔ | 0 | 6 | 8 | — | — | — | 0 | 5 | 7 | 18 | 0 | 5 | 8 | 18 | 0 | 5 | 6 | — | B 5 |
| Bristles { dressed, the dozen pound | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 $\frac{1}{2}$ | 0 | 2 | 6 | 4 $\frac{1}{2}$ | 0 | 2 | 1 | 17 $\frac{1}{2}$ | C 14 |
| Bristles { rough, or undressed, the dozen pound | 0 | 5 | 0 | — | — | — | 0 | 1 | 2 | 7 $\frac{1}{4}$ | 0 | 1 | 3 | 1 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | |
| Brooms, called Flag brooms or Whisk brooms, the dozen | — | — | — | 0 | 0 | 4 | 0 | 0 | 0 | 19 $\frac{8}{20}$ | 0 | 0 | 1 | 0 $\frac{3}{20}$ | 0 | 0 | 0 | 17 $\frac{1}{4}$ | C 73 |
| Brouches { of copper { the groce, containing 12 dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | 14 $\frac{2}{5}$ | 0 | 2 | 5 | 10 $\frac{2}{5}$ | 0 | 2 | 0 | 6 | A |
| Brouches { of copper { *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 16 | 4 | 17 $\frac{1}{2}$ | 0 | 16 | 4 | 17 $\frac{1}{2}$ | 0 | 16 | 4 | 17 $\frac{1}{2}$ | E 24 |
| Brouches { of latten, the groce, containing 12 dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 10 | 9 $\frac{2}{5}$ | 0 | 3 | 0 | 5 $\frac{2}{5}$ | 0 | 2 | 7 | 1 | C 13 |
| Brushes, vocat. { Beard-brushes, the groce, containing 12 dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Brushes, vocat. { of hair, vocat. { Comb-brushes, the groce, containing 12 dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | |
| Brushes, vocat. { of hair, vocat. { Head-brushes, the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| Brushes, vocat. { of hair, vocat. { Rubbing-brushes, the dozen | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 1 $\frac{3}{5}$ | 0 | 0 | 3 | 5 $\frac{3}{5}$ | 0 | 0 | 2 | 14 | |
| Brushes, vocat. { of hair, vocat. { Weavers brushes, the dozen | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | |
| Brushes, vocat. { of heath { Coarse, the dozen | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 $\frac{3}{5}$ | 0 | 0 | 7 | 7 $\frac{3}{5}$ | 0 | 0 | 6 | 1 $\frac{1}{2}$ | |
| Brushes, vocat. { of heath { Fine, or Head-brushes, the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| Brushes, vocat. { of heath { vocat. Rubbing-brushes, the dozen | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 6 $\frac{1}{5}$ | 0 | 0 | 2 | 9 $\frac{1}{5}$ | 0 | 0 | 2 | 0 $\frac{1}{2}$ | |
| Brushes, vocat. { *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Buckets. *Vide* Bowls. | | | | | | | | | | | | | | | | | | | |
| Buckles for girdles { the small groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Buckles for girdles { *And besides, if made of* Brass, *the groce* | — | — | — | — | — | — | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | E 13 |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Buckles for girths — the groce, containing 12 dozen | 0 | 7 | 6 | — | — | — | 0 | 1 | 5 | 6 $\frac{1}{2}$ | 0 | 1 | 6 | 9 | 0 | 1 | 3 | 3 $\frac{3}{4}$ | A |
| *And besides if made of* Brass, *the groce* | — | — | — | — | — | — | 0 | 0 | 4 | 4 $\frac{3}{8}$ | 0 | 0 | 4 | 4 $\frac{3}{8}$ | 0 | 0 | 4 | 4 $\frac{3}{8}$ | E 13 |
| *And besides if made of* Iron, *the hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Buckrams — Callico buckrams. *Vide* Buggasins. | | | | | | | | | | | | | | | | | | | |
| vocat. Carrick buckrams, the short piece | 0 | 2 | 0 | — | — | — | 0 | 0 | 5 | 14 $\frac{9}{10}$ | 0 | 0 | 6 | 0 $\frac{9}{10}$ | 0 | 0 | 5 | 3 $\frac{1}{2}$ | C 15 |
| of East country, the roll, or half piece | 0 | 5 | 0 | — | — | — | 0 | 1 | 2 | 7 $\frac{1}{4}$ | 0 | 1 | 3 | 2 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | |
| of French making, the dozen pieces | 2 | 10 | 0 | — | — | — | 1 | 13 | 10 | 2 $\frac{1}{2}$ | 1 | 14 | 5 | 12 $\frac{1}{2}$ | 1 | 0 | 1 | 17 $\frac{1}{2}$ | F 36 |
| of Germany, or Fine, per piece | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 $\frac{1}{2}$ | 0 | 2 | 6 | 4 $\frac{1}{2}$ | 0 | 2 | 1 | 17 $\frac{1}{2}$ | C 15 |
| Buck-wheat. *Vide* Corn. | | | | | | | | | | | | | | | | | | | |
| Buffins, Moccadoes, and Lile grograms — narrow, the single piece, not above 15 yards | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| broad, the single piece, not above 15 yards | 4 | 10 | 0 | — | — | — | 0 | 17 | 3 | 18 | 0 | 18 | 5 | 8 | 0 | 15 | 2 | 5 | |
| Buggasins, or Callico buckrams, the half piece | 0 | 5 | 0 | — | — | — | 0 | 1 | 2 | 7 $\frac{1}{4}$ | 0 | 1 | 3 | 2 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | C 15 |
| Bugle — great, the pound | 0 | 4 | 0 | — | — | — | 0 | 1 | 3 | 19 $\frac{4}{5}$ | 0 | 1 | 4 | 11 $\frac{4}{5}$ | 0 | 1 | 2 | 17 | B 13 |
| small, or Seed bugle, the pound | 0 | 6 | 8 | — | — | — | 0 | 2 | 2 | 13 | 0 | 2 | 3 | 13 | 0 | 2 | 0 | 15 | |
| lace, the pound | 0 | 8 | 0 | — | — | — | 0 | 2 | 7 | 19 $\frac{3}{5}$ | 0 | 2 | 9 | 3 $\frac{3}{5}$ | 0 | 2 | 5 | 14 | |
| *Bullion and Foreign coin may be landed without entry. See Table of fees and bullion, in the Index.* | | | | | | | | | | | | | | | | | | | |
| Bullions for purses, the groce, containing 12 dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Bullrushes, the load | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Burrs for millstones, the hundred, containing five score | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | |
| *And besides, if French* | — | — | — | — | — | — | 1 | 4 | 2 | 12 $\frac{1}{2}$ | 1 | 4 | 2 | 12 $\frac{1}{2}$ | 0 | 11 | 8 | 12 $\frac{1}{2}$ | F b 36 Buskins |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Buskins of leather: the dozen pair | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Buskins of leather: *And besides, for every 20 s. of the real value of the* Leather *upon oath* — *For the circumstances of prohibition, see the Index.* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Bustians, the single piece, not above 15 yards | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Butter: the barrel | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Butter: of Ireland, the hundred weight, containing 112 ℔ | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| *But* Butter *of Ireland is prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Buttons of: Brass, the great groce, containing 12 small groce, every groce 12 dozen | 2 | 13 | 4 | — | — | — | 0 | 12 | 9 | 4 | 0 | 13 | 5 | 4 | 0 | 11 | 6 | — | C 13 |
| Buttons of: Bugle, the dozen | 0 | 1 | 4 | — | — | — | 0 | 0 | 5 | 6 3/5 | 0 | 0 | 5 | 10 3/5 | 0 | 0 | 4 | 19 | B 13 |
| Buttons of: Crystal, the dozen | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 3/5 | 0 | 1 | 7 | 13 3/5 | 0 | 1 | 4 | 4 | A |
| Buttons of: Copper: the great groce, containing 12 small groce | 2 | 13 | 4 | — | — | — | 0 | 10 | 3 | 4 | 0 | 10 | 11 | 4 | 0 | 9 | 0 | — | A |
| Buttons of: Copper: *And besides, for every hund. weight, cont.* 112 ℔ | — | — | — | — | — | — | 0 | 16 | 4 | 17 1/2 | 0 | 16 | 4 | 17 1/2 | 0 | 16 | 4 | 17 1/2 | E 24 |
| Buttons of: Fine damask work, the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Buttons of: Glass, the great groce, containing 12 small groce | 1 | 6 | 8 | — | — | — | 0 | 8 | 10 | 12 | 0 | 9 | 2 | 12 | 0 | 8 | 3 | — | B 13 |
| Buttons of: Hair, the groce, containing 12 dozen | 0 | 4 | 0 | — | — | — | 0 | 1 | 1 | 14 4/5 | 0 | 1 | 2 | 6 4/5 | 0 | 1 | 0 | 12 | C 16 |
| Buttons of: for handkerchiefs, the groce, containing 12 small dozen | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Buttons of: Latten, the great groce, containing 12 small groce | 2 | 13 | 4 | — | — | — | 0 | 12 | 9 | 4 | 0 | 13 | 5 | 4 | 0 | 11 | 6 | — | C 13 |
| Buttons of: Silk, the great groce, containing 12 small groce | 2 | 0 | 0 | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 44 |
| Buttons of: Steel: the great groce, containing 12 small groce | 2 | 13 | 4 | — | — | — | 0 | 10 | 3 | 4 | 0 | 10 | 11 | 4 | 0 | 9 | 0 | — | A |
| Buttons of: Steel: *And besides, for every hundred weight of* Steel, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 1/2 | 0 | 5 | 1 | 17 1/2 | 0 | 5 | 1 | 17 1/2 | D 46 |
| Buttons of: Thread, the great groce, containing 12 small groce | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *But* Buttons *of all sorts are prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |

B B

Cabi-

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d | 20ths | l. | s. | d. | 20ths | |
| C. | | | | | | | | | | | | | | | | | | | |
| Cabinets of amber, the piece | — | — | — | 3 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 15 | 1 | 7 | 0 | 12 | 11 | 5 | C 73 A |
| Cabinets or Counters small, the piece | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Cabinets or Counters large, the piece | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| Cables, tarred or untarred, the hundred weight, containing 112 ℔ | 0 | 13 | 4 | — | — | — | 0 | 7 | 3 | 1 | 0 | 7 | 5 | 1 | — | — | — | — | B 8 |
| Caddas, or Cruel ribband, the dozen pieces, every piece containing 36 yards | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Callico { *fine or coarse.* *Vide* Linen. *Buckrams.* *Vide* Buggasins. *Cupboard cloths.* *Vide* Pintadoes. | | | | | | | | | | | | | | | | | | | |
| Callivers. *Vide* Guns. | | | | | | | | | | | | | | | | | | | |
| Calpins for fans, the dozen | — | — | — | 0 | 7 | 6 | 0 | 1 | 9 | 10 7/8 | 0 | 1 | 10 | 13 3/8 | 0 | 1 | 7 | 8 1/8 | C 73 |
| O *And besides, if made of* Leather, *and the* Leather *be the most valuable part, for every* 20 *s. of the real value thereof upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Calve skins in the hair, the piece | 0 | 0 | 10 | — | — | — | 0 | 0 | 2 | 7 7/8 | 0 | 0 | 2 | 10 3/8 | 0 | 0 | 2 | 3 1/8 | C 17 |
| Calves velves to make rennet, the hundred weight, containing 112 ℔ | — | — | — | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| Cambogium. *Vide* Drugs. | | | | | | | | | | | | | | | | | | | |
| Camletto, half silk, half hair, the yard | 0 | 10 | 0 | — | — | — | 0 | 2 | 10 | 7 | 0 | 2 | 11 | 17 | 0 | 2 | 7 | 10 | B 44 |
| Canary seeds *Vide* Alpiste. | | | | | | | | | | | | | | | | | | | |
| Candle-plates, or Wallers of brass or latten, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 16 3/5 | 0 | 0 | 4 | 0 3/5 | 0 | 0 | 3 | 9 | C 13 |
| Candles of tallow, the hundred weight, containing 112 ℔ | 1 | 8 | 0 | — | — | — | 1 | 4 | 1 | 3 3/5 | 1 | 4 | 5 | 7 3/5 | — | — | — | — | G a 6 |

Can-

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Candles of wax { Green, the pound | — | — | — | 0 | 1 | 0 | 0 | 0 | 2 | 17 9/10 | 0 | 0 | 3 | 0 9/10 | — | — | — | — | C 73 |
| Candles of wax { White or Yellow, the pound | — | — | — | 0 | 1 | 0 | 0 | 0 | 4 | 6 7/40 | 0 | 0 | 4 | 10 37/40 | — | — | — | — | H |
| Candles of wax { *And besides the pound* | — | — | — | — | — | — | 0 | 0 | 8 | — | 0 | 0 | 8 | — | — | — | — | — | |
| *But by 23 Geo. II. cap. 21.* Candles *imported in any package containing less than 224 pounds, forfeited.* | | | | | | | | | | | | | | | | | | | |
| Candle-sticks { of brass or latten, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 16 3/5 | 0 | 0 | 4 | 0 3/5 | 0 | 0 | 3 | 9 | C 13 |
| Candle-sticks { *of iron — hanging —* { *Prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Candle-sticks { of wire, the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Candlewick, the hundred weight, containing 112 ℔ | 3 | 10 | 0 | — | — | — | 0 | 13 | 5 | 14 | 0 | 14 | 4 | 4 | 0 | 11 | 9 | 15 | |
| Canes, or Reeds, the thousand | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | |
| *And besides, if* { *Walking canes, the thousand* | — | — | — | — | — | — | 1 | 3 | 5 | 5 | 1 | 3 | 5 | 5 | 1 | 3 | 5 | 5 | E 19 |
| *And besides, if* { *Rattans, the thousand* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | E 18 |
| Canes of wood { the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| Canes of wood { the shock, containing 60 canes | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Canns of wood, the dozen | — | — | — | 0 | 3 | 4 | 0 | 0 | 9 | 11 1/2 | 0 | 0 | 10 | 1 1/2 | 0 | 0 | 8 | 12 1/2 | C 73 |
| Cant spars, the hundred, containing 120 | 1 | 13 | 4 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 9 | 6 | 10 | 0 | 9 | 11 | 10 | 0 | 8 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 6 | 5 | — | 0 | 6 | 10 | — | 0 | 5 | 7 | 10 | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Capravens, the hundred, containing 120 | 3 | 13 | 4 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 0 | 11 | 18 | 1 | 1 | 10 | 18 | 0 | 19 | 3 | — | B 49 |

of

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 14 | 1 | 8 | 0 | 15 | 0 | 8 | 0 | 12 | 4 | 10 | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Capers, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | 3 1/10 | 0 | 0 | 1 | 4 3/5 | 0 | 0 | 1 | 0 1/4 | A |
| Caphooks: or Hook ends, the groce, containing 12 dozen | 0 | 15 | 0 | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 1/2 | A |
| Caphooks: *And besides, for every hundred weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Caps, vocat. Cotton, or Thread, the dozen | — | — | — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 27.73 |
| Caps, vocat. *And besides, if* Cotton, *for every* 20 *s. of the value, according to the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | Q |
| Caps, vocat. Double tufted, or Cockered caps, the dozen | 2 | 8 | 0 | — | — | — | 0 | 9 | 2 | 17 3/5 | 0 | 9 | 10 | 1 3/5 | 0 | 8 | 1 | 4 | A |
| Caps, vocat. for children, the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Caps, vocat. Night-caps of — fattin and velvet, the dozen | 3 | 0 | 0 | — | — | — | 0 | 17 | 2 | 2 | 0 | 17 | 11 | 2 | 0 | 15 | 9 | — | B 44 |
| Caps, vocat. Night-caps of — silk, knit, the dozen | 4 | 0 | 0 | — | — | — | 1 | 2 | 10 | 16 | 1 | 3 | 10 | 16 | 1 | 1 | 0 | — | B 44 |
| Caps, vocat. Night-caps of — silk, knit, *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | E 64 |
| Caps, vocat. Night-caps of — linen, the dozen | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 3/5 | 0 | 1 | 7 | 13 3/5 | 0 | 1 | 4 | 4 | A |
| Caps, vocat. Night-caps of — woollen, the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Caps, vocat. *For the circumstances of prohibition of* Woollen caps, *see the Index.* | | | | | | | | | | | | | | | | | | | |



Cards,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cards, vocat. — Playing cards, the groce, cont. 12 dozen pair | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | A |
| *And besides, for every pack* | — | — | — | — | — | — | 0 | 0 | 6 | — | 0 | 0 | 6 | — | — | — | — | — | I a |
| Wool cards — new, the dozen pair | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Wool cards — old, the dozen pair | 0 | 6 | 0 | — | — | — | 0 | 1 | 1 | 17 $\frac{1}{5}$ | 0 | 1 | 2 | 15 $\frac{1}{5}$ | 0 | 1 | 0 | 3 | |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Carpets — Brunswick carpets, striped and unstriped, the piece | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 $\frac{1}{2}$ | 0 | 2 | 6 | 4 $\frac{1}{2}$ | 0 | 2 | 1 | 17 $\frac{1}{2}$ | C 20 |
| China of cotton, coarse, the piece | 0 | 4 | 0 | — | — | — | 0 | 1 | 8 | 9 $\frac{4}{5}$ | 0 | 1 | 9 | 1 $\frac{4}{5}$ | 0 | 1 | 7 | 7 | G 30.20 |
| *And besides, for every 20 s. of the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | Q |
| of Cornix, the carpet two yards and an half long | 1 | 5 | 0 | — | — | — | 0 | 5 | 11 | 16 $\frac{1}{4}$ | 0 | 6 | 3 | 11 $\frac{1}{4}$ | 0 | 5 | 4 | 13 $\frac{3}{4}$ | C 20 |
| Ghentish, the dozen | 3 | 0 | 0 | — | — | — | 0 | 14 | 4 | 7 | 0 | 15 | 1 | 7 | 0 | 12 | 11 | 5 | |
| of Persia, the yard square, the yard | 2 | 5 | 0 | — | — | — | 0 | 19 | 2 | 10 $\frac{1}{4}$ | 0 | 19 | 9 | 5 $\frac{1}{4}$ | 0 | 18 | 1 | 13 $\frac{3}{4}$ | G 30.20 |
| of Scotland, the piece | 0 | 13 | 4 | | | | | | | | | | | | | | | | |
| *But by the Act of Union, 5 Ann. cap. 8.* free, | | | | | | | | | | | | | | | | | | | |
| of Tonney, the piece, cont. two yards and an half long | 1 | 10 | 0 | — | — | — | 0 | 7 | 2 | 3 $\frac{1}{2}$ | 0 | 7 | 6 | 13 $\frac{1}{2}$ | 0 | 6 | 5 | 12 $\frac{1}{2}$ | C 20 |
| of Turkey or Venice — short, the piece | 1 | 10 | 0 | — | — | — | 0 | 7 | 2 | 3 $\frac{1}{2}$ | 0 | 7 | 6 | 13 $\frac{1}{2}$ | 0 | 6 | 5 | 12 $\frac{1}{2}$ | |
| of Turkey or Venice — long, containing four yards and upwards | 8 | 0 | 0 | — | — | — | 1 | 18 | 3 | 12 | 2 | 0 | 3 | 12 | 1 | 14 | 6 | — | A |
| Carrels, the piece, containing 15 yards | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | |
| Cases — for bottles — the piece, not exceeding 12 bottles | — | — | — | 0 | 3 | 4 | 0 | 0 | 9 | 11 $\frac{1}{2}$ | 0 | 0 | 10 | 1 $\frac{1}{2}$ | 0 | 0 | 8 | 12 $\frac{1}{2}$ | C 73 |
| for bottles — if above 12 bottles | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 $\frac{1}{4}$ | 0 | 1 | 3 | 2 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | |
| for combs — single, the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| for combs — double, the groce, containing 12 dozen | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| for needles — or Pin cases, the groce, containing 12 dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | |
| for needles — French gilt, the dozen | 0 | 5 | 0 | — | — | — | 0 | 3 | 4 | 12 $\frac{1}{4}$ | 0 | 3 | 5 | 7 $\frac{1}{4}$ | 0 | 2 | 0 | 3 $\frac{3}{4}$ | F 36 |
| for spectacles — gilt, the groce, containing 12 dozen | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| for spectacles — ungilt, the groce, containing 12 dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | |

C

C

Cases

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s | d. | 20ths | l. | s. | d. | 20ths | l. | s | d. | 20ths | |
| Cases with Ivory combs: large, garnished, the dozen | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Cases with Ivory combs: middle sort, garnished, the dozen | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Cases with Ivory combs: small, garnished, the dozen | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Cases with Wooden combs, garnished, the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Cases for looking-glasses, gilt of N° 3 and 4. the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| Cases for looking-glasses, gilt of N° 5 and 6. the dozen | 0 | 7 | 0 | — | — | — | 0 | 1 | 4 | 3 2/5 | 0 | 1 | 5 | 4 2/5 | 0 | 1 | 2 | 3 1/2 | A |
| Cases for looking-glasses, gilt of N° 7 and 8. the dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Cases for looking-glasses, gilt of N° 9 and 10. and upwards, the dozen | 1 | 13 | 4 | — | — | — | 0 | 6 | 5 | — | 0 | 6 | 10 | — | 0 | 5 | 7 | 10 | A |
| Cases for looking-glasses, ungilt of N° 3 and 4. the dozen | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 2/5 | 0 | 0 | 4 | 18 2/5 | 0 | 0 | 4 | 1 | A |
| Cases for looking-glasses, ungilt of N° 5 and 6. the dozen | 0 | 3 | 6 | — | — | — | 0 | 0 | 8 | 1 7/10 | 0 | 0 | 8 | 12 1/5 | 0 | 0 | 7 | 1 3/5 | A |
| Cases for looking-glasses, ungilt of N° 7 and 8. the dozen | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 1/2 | A |
| Cases for looking-glasses, ungilt of N° 9 and 10. the dozen | 0 | 16 | 8 | — | — | — | 0 | 3 | 2 | 10 | 0 | 3 | 5 | — | 0 | 2 | 9 | 15 | A |
| Caskets of iron: large, the dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Caskets of iron: middle sort, the dozen | 2 | 8 | 0 | — | — | — | 0 | 9 | 2 | 17 3/5 | 0 | 9 | 10 | 1 3/5 | 0 | 8 | 1 | 4 | A |
| Caskets of iron: small, the dozen | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| *And besides, for every hund. wt. of* Iron, *cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Caskets of steel: the dozen | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | A |
| *And besides, for every hund. weight, cont.* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 1/2 | 0 | 5 | 1 | 17 1/2 | 0 | 5 | 1 | 17 1/2 | D 46 |
| *For the circumstances of prohibition of* Caskets, *see the Index.* | | | | | | | | | | | | | | | | | | | |
| Casks empty, the ton | — | — | — | 1 | 10 | 0 | 0 | 7 | 2 | 3 1/2 | 0 | 7 | 6 | 13 1/2 | 0 | 6 | 5 | 12 1/2 | C 73 |
| Catlings. *Vide* Harpstrings *and* Lutestrings. | | | | | | | | | | | | | | | | | | | |
| Cattle great, imported from Ireland, apiece, after the rate of | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | A |
| *But prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Caviare, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Cauls of linen for women, the dozen | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 3/5 | 0 | 1 | 7 | 13 3/5 | 0 | 1 | 4 | 4 | A |

Cauls

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cauls of silk — the dozen | 1 | 6 | 8 | — | — | — | 0 | 7 | 7 | 12 | 0 | 7 | 11 | 12 | 0 | 7 | 0 | — | B 44 |
| *And besides, for every pound weight of* Silk | — | — | — | — | — | — | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | E 64 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Chasing-dishes of — brass or latten, the pound | 0 | [illegible] | 4 | — | — | — | 0 | 0 | 3 | 16 $\frac{3}{5}$ | 0 | 0 | 4 | 6 $\frac{3}{5}$ | 0 | 0 | 3 | 9 | C 13 |
| iron — the dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| iron — *And besides, for every hundred weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Chains — for dogs — coarse, the dozen | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| for dogs — *And besides, if* Brass, *the dozen* | — | — | — | — | — | — | 0 | 0 | 1 | 17 $\frac{1}{2}$ | 0 | 0 | 1 | 17 $\frac{1}{2}$ | 0 | 0 | 1 | 17 $\frac{1}{2}$ | E 13 |
| for dogs — *And besides, if* Iron, *the hund. weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Chains — for keys or purses, fine — the dozen | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 $\frac{3}{5}$ | 0 | 1 | 7 | 13 $\frac{3}{5}$ | 0 | 1 | 4 | 4 | A |
| for keys or purses, fine — *And besides, if* Brass, *the dozen* | — | — | — | — | — | — | 0 | 0 | 4 | 10 | 0 | 0 | 4 | 10 | 0 | 0 | 4 | 10 | E 13 |
| for keys or purses, fine — *And besides, if* Iron, *the hund. wt. containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Chairs — matted, the dozen | — | — | — | 2 | 10 | 0 | 0 | 11 | 11 | 12 $\frac{1}{2}$ | 0 | 12 | 7 | 2 $\frac{1}{2}$ | 0 | 10 | 9 | 7 $\frac{1}{2}$ | C 73 |
| Chairs — of walnut-tree, the piece | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Chamlets — half silk, half hair, the yard | 0 | 10 | 0 | — | — | — | 0 | 2 | 10 | 7 | 0 | 2 | 11 | 17 | 0 | 2 | 7 | 10 | B 44 |
| Chamlets — unwatered, or Mohairs, the yard | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 $\frac{3}{5}$ | 0 | 0 | 7 | 7 $\frac{3}{5}$ | 0 | 0 | 6 | 1 $\frac{1}{2}$ | A |
| Chamlets — watered, the yard | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | A |
| *Chapes, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Checks *Vide* Barbers apron. | | | | | | | | | | | | | | | | | | | |
| Cheese, the hundred weight, containing 112 ℔ | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| *But* Cheese *of Ireland is prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |

Cher-

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Cherries, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Chefs { boards, the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Chefs { men, the groce, containing 12 dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | 14 $\frac{2}{5}$ | 0 | 2 | 5 | 10 $\frac{2}{5}$ | 0 | 2 | 0 | 6 | A |
| Chefs { *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Chests { of iron { large, the piece | 6 | 13 | 4 | — | — | — | 1 | 5 | 8 | — | 1 | 7 | 4 | — | 1 | 2 | 6 | — | |
| Chests { of iron { middle sort, or small, the piece | 5 | 0 | 0 | — | — | — | 0 | 19 | 3 | — | 1 | 0 | 6 | — | 0 | 16 | 10 | 10 | |
| Chests { of iron { *And besides, for every hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Chests { of Cyprus wood, the nest, containing three chests | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | |
| Chests { of Spruce or Danske, the nest, cont. three chests | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Chests { painted, the dozen | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Chests { *For the circumstances of prohibition (as* Painted wares) *see the Index.* | | | | | | | | | | | | | | | | | | | |
| Chimney-backs { large, the piece | 0 | 13 | 4 | — | — | — | 0 | 4 | 9 | 1 | 0 | 4 | 11 | 1 | 0 | 4 | 5 | 5 | B 7 |
| Chimney-backs { small, the piece | 0 | 6 | 8 | — | — | — | 0 | 2 | 4 | 10 $\frac{1}{2}$ | 0 | 2 | 5 | 10 $\frac{1}{2}$ | 0 | 2 | 2 | 12 $\frac{1}{2}$ | |
| China peafe, the pound | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| China-ware. *Vide* Earthern-ware. | | | | | | | | | | | | | | | | | | | |
| Chizels for joiners { the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 $\frac{4}{5}$ | 0 | 0 | 9 | 16 $\frac{4}{5}$ | 0 | 0 | 8 | 2 | |
| Chizels for joiners { *And besides, for every hundred weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *Chocolate, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Cinnamon. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Cifterns of latten, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 16 $\frac{3}{5}$ | 0 | 0 | 4 | 0 $\frac{3}{5}$ | 0 | 0 | 3 | 9 | C 13 |
| Citron water. *Vide* Spirits. | | | | | | | | | | | | | | | | | | | |
| Citterns, the dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Clapholt, or Clapboards, the fmall hundred, containing 120 | 0 | 15 | 0 | | | | | | | | | | | | | | | | |

Clap-

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Clapholt, or Clapboards: small hund. *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 4 | 3 | 10 ½ | 0 | 4 | 5 | 15 ½ | 0 | 3 | 11 | 5 | B |
| *of Ireland, and all other places, except France, and any French colony or plantation* | — | — | — | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 ½ | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| the ring, containing two small hundred | 1 | 10 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 8 | 7 | 1 | 0 | 8 | 11 | 11 | 0 | 7 | 10 | 10 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| the great hundred, containing 24 small hundred | 18 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 5 | 3 | 0 | 12 | 5 | 7 | 6 | 12 | 4 | 14 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 3 | 9 | 3 | 12 | 3 | 13 | 9 | 12 | 3 | 0 | 9 | — | A |
| *of France or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Claricords, the pair | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Cloaks of felt, the piece | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |

Cloths,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Cloths, all manner of woollen cloths imported, per yard — | 8 | 10 | 0 | — | — | — | 1 | 12 | 8 | 14 | 1 | 14 | 10 | 4 | 1 | 8 | 8 | 5 | A |
| *But prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations, see* Wool 54, *and* Woollen caps *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Cloth rashes. *Vide* Rashes. | | | | | | | | | | | | | | | | | | | |
| Cloves. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Coals of Scotland, the ton ——— | 0 | 6 | 8 | | | | | | | | | | | | | | | | |
| *But by Act of Union, 5 Ann. cap. 8. subject to the coast duties only.* | | | | | | | | | | | | | | | | | | | |
| *Coals imported* — *For every 20 s. of their true value upon oath* — | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| *Coals imported* — *And besides, for every Ton, containing 20 hund. weight, at 112 ℔ each* ——— | — | — | — | — | — | — | 0 | 4 | 10 | 10 | 0 | 4 | 10 | 10 | 0 | 4 | 10 | 10 | H a |
| *Coals imported* — *And besides, for every Chalder, containing 36 bushels, Winchester measure* ——— | — | — | — | — | — | — | 0 | 7 | 3 | 15 | 0 | 7 | 3 | 15 | 0 | 7 | 3 | 15 | H a |
| Cochineal, *for dyers use, as by 3 and 4 of Ann. cap. 4.* — vocat. Silvester, or Campechia cochineal, the ℔ — | 0 | 1 | 8 | | | | | | | | | | | | | | | | |
| Cochineal, *for dyers use, as by 3 and 4 of Ann. cap. 4.* — of all sorts of Cochineal, except Silvester and Campechia cochineal, the pound ——— | 0 | 6 | 8 | | | | | | | | | | | | | | | | |
| *But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed,* free. | | | | | | | | | | | | | | | | | | | |
| *For the regulation, vide* Cochineal *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Cocks for lavers. *Vide* Brass. | | | | | | | | | | | | | | | | | | | |
| Cocks or Bellows. *Vide* Whistles. | | | | | | | | | | | | | | | | | | | |
| Cocoa-nuts, *by the 10th of Geo. I. cap. 10. are rated the hund. weight, containing 112 ℔* ——— 2 10 0 — *of French plantations* — | — | — | — | — | — | — | 1 | 1 | 4 | 2 ½ | 1 | 1 | 11 | 12 ½ | 1 | 0 | 1 | 17 ½ | C 36 |
| Cocoa-nuts, *by the 10th of Geo. I. cap. 10. are rated the hund. weight, containing 112 ℔* ——— 2 10 0 — *of any other place* ——— | — | — | — | — | — | — | 0 | 11 | 11 | 12 ½ | 0 | 12 | 7 | 2 ½ | 0 | 10 | 9 | 7 ½ | C 73 |
| *Cocoa-paste, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |

Coffee,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Coffee, *by the 10th of Geo. I. cap. 10. is rated the hundred weight, containing* 112 ℔ — 7 0 0 { *of French plantations* | — | — | — | — | — | — | 2 | 19 | 9 | 3 | 3 | 1 | 6 | 3 | 2 | 16 | 5 | 5 | C 36 |
| *of any other place* — | — | — | — | — | — | — | 1 | 13 | 6 | 3 | 1 | 15 | 3 | 3 | 1 | 10 | 2 | 5 | C 73 |
| *By the said Act of the 10th of Geo. I.* Cocoa-nuts *and* Coffee, *after payment of the aforesaid duties, are to be secured in warehouses, from whence, on sufficient security given, they may be delivered for exportation.* | | | | | | | | | | | | | | | | | | | |
| *But on delivery out of the warehouses, in order to be consumed in Great-Britain, are subject to the following inland duties.* | | | | | | | | | | | | | | | | | | | |
| Coffee, *the pound avoirdupoise* — { *of the British plantations in America, as by the 5th of Geo. II. cap.* 24. —— | — | — | — | — | — | — | 0 | 1 | 6 | — | 0 | 1 | 6 | — | — | — | — | — | 1 c |
| *of other places* —— | — | — | — | — | — | — | 0 | 2 | 0 | — | 0 | 2 | 0 | — | — | — | — | — | |
| Cocoa, *when made into* Chocolate, *every pound thereof avoirdupoise, made or sold in Great-Britain* —— | — | — | — | — | — | — | 0 | 1 | 6 | — | 0 | 1 | 6 | — | — | — | — | — | |
| *For the particular regulations thereon, see Branch* N° 41. *and* Coffee *and* Cocoa *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Coffers { covered with { gilt leather, the dozen —— | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| velvet, the dozen —— | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| painted, the nest, containing three coffers —— | 0 | 16 | 0 | — | — | — | 0 | 3 | 0 | 19 $\frac{1}{3}$ | 0 | 3 | 3 | 7 $\frac{1}{3}$ | 0 | 2 | 8 | 8 | |
| *For the circumstances of prohibition (as* Painted wares) *see the Index.* | | | | | | | | | | | | | | | | | | | |
| plain, the nest, containing three coffers —— | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| with iron bars { the nest, containing three coffers — | 1 | 12 | 0 | — | — | — | 0 | 6 | 1 | 18 $\frac{2}{3}$ | 0 | 6 | 6 | 14 $\frac{2}{3}$ | 0 | 5 | 4 | 16 | |
| *And besides, for every hund. weight of* Iron, *containing* 112 ℔ — | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Coin. *Vide* Bullion *and* Copper. | | | | | | | | | | | | | | | | | | | |

Coker-

# Inwards.

| | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due eportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Coker-nuts for cane-heads, or cups, the thousand | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 73 |
| Combs: of bone, the pound | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 ⅘ | 0 | 0 | 9 | 16 ⅘ | 0 | 0 | 8 | 2 | |
| Combs: of box, the groce, containing 12 dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| Combs: of horn for barbers, the dozen | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 ⅖ | 0 | 0 | 4 | 18 ⅖ | 0 | 0 | 4 | 1 | |
| Combs: vocat. Horse combs, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 ⅘ | 0 | 0 | 9 | 16 ⅘ | 0 | 0 | 8 | 2 | |
| Combs: of ivory, the pound | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Combs: vocat. Light-wood combs, the groce, cont. 12 dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| Combs: for wool, the pair, old or new | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | |
| Combs: *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Comashes out of Turkey, the piece | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| Comfits, the pound | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 ⅖ | 0 | 0 | 4 | 18 ⅖ | 0 | 0 | 4 | 1 | |
| Compasses: of brass, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 11 | 9 ⅘ | 0 | 1 | 0 | 1 ⅘ | 0 | 0 | 10 | 7 | C 13 |
| Compasses: of iron for carpenters, the dozen | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 ⅖ | 0 | 0 | 4 | 18 ⅖ | 0 | 0 | 4 | 1 | A |
| Compasses: of iron for carpenters, *And besides, for every hundred weight of* Iron, *cont.* 112 ℔ – | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Compasses: for ships, the dozen | 0 | 7 | 6 | — | — | — | 0 | 1 | 5 | 6 ½ | 0 | 1 | 6 | 9 | 0 | 1 | 3 | 3 ¼ | A |
| Copper: chains, the chain | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 ⅖ | 0 | 0 | 4 | 18 ⅖ | 0 | 0 | 4 | 1 | |
| Copper: chains, *And besides, for every hundred weight, cont.* 112 ℔ | — | — | — | — | — | — | 0 | 16 | 4 | 17 ½ | 0 | 16 | 4 | 17 ½ | 0 | 16 | 4 | 17 ½ | E 24 |
| Copper: chains, *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Copper: Ore, the hundred weight, containing 112 ℔ | — | — | — | 0 | 2 | 6 | 0 | 0 | 7 | 3 ⅝ | 0 | 0 | 7 | 11 ⅛ | 0 | 0 | 6 | 9 ⅜ | C 73 |
| Copper: Purles or plate, the mark | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Copper: Purles or plate, *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 16 | 4 | 17 ½ | 0 | 16 | 4 | 17 ½ | 0 | 16 | 4 | 17 ½ | E 24 |
| Copper: Unwrought bricks or plates, round or square, or Rose copper, the hundred weight, containing 112 pounds | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |

P 2

And

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Copper: *And besides, if* called rose, bricks, copper coin; and all cast copper, the hund. wt. cont. 112 ℔ | — | — | — | — | — | — | 0 | 7 | 0 | 7 ½ | 0 | 7 | 0 | 7 ½ | 0 | 7 | 0 | 7 ½ | E 22 |
| Copper: *And besides, if* Plates, the hundred weight, cont. 112 ℔ | — | — | — | — | — | — | 0 | 11 | 8 | 12 ½ | 0 | 11 | 8 | 12 ½ | 0 | 11 | 8 | 12 ½ | E 23 |
| Copper: Part wrought, as Bars, Rods, or Ingots, hammered or raised, the hundred weight, containing 112 ℔ | — | — | — | 6 | 0 | 0 | 1 | 14 | 9 | 16 ½ | 1 | 16 | 3 | 16 ½ | 1 | 11 | 11 | 12 ½ | C 23 |
| Copper: Of all sorts fully wrought, not particularly rated in the Book of rates, the hundred weight, cont. 112 ℔ | — | — | — | 9 | 6 | 8 | 2 | 12 | 4 | 1 ½ | 2 | 14 | 8 | 1 ½ | 2 | 7 | 10 | 17 ½ | C 24 |
| Copper: *But* Copper bars *are not to be allowed a drawback, unless imported from the East-Indies, or the Coast of Barbary, and exported by British, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Copperas, *for dyers use, as by 3 and 4 Ann. cap.* 4. Green, the hund. wt. cont. 112 ℔ / White or Blue. *Vide in* Drugs. | 0 | 15 | 0 | — | — | — | 0 | 1 | 5 | 11 | 0 | 1 | 7 | 16 | 0 | 1 | 1 | 5 ½ | B b |
| Coral. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Cordage, or Ropes tarred, or untarred, the hundred weight, containing 112 ℔ | 0 | 13 | 4 | — | — | — | 0 | 7 | 3 | 1 | 0 | 7 | 5 | 1 | — | — | — | — | B 8 |
| Cordial waters. *Vide* Spirits. | | | | | | | | | | | | | | | | | | | |
| Cork: for shoemakers, the dozen pieces | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 ⅘ | 0 | 0 | 9 | 16 ⅘ | 0 | 0 | 8 | 2 | A |
| Cork: of all other sorts, the hundred weight, containing 112 ℔ | 0 | 16 | 8 | — | — | — | 0 | 3 | 2 | 10 | 0 | 3 | 5 | — | 0 | 2 | 9 | 15 | A |
| Corks ready made, the groce, containing 12 dozen | — | — | — | 0 | 1 | 8 | 0 | 0 | 4 | 15 ¾ | 0 | 0 | 5 | 0 ¾ | 0 | 0 | 4 | 6 ¼ | C 73 |
| Cork-tacks: of iron, the thousand | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Cork-tacks: of iron, *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Cork-tacks: of steel, the thousand | 1 | 13 | 4 | — | — | — | 0 | 6 | 5 | — | 0 | 6 | 10 | — | 0 | 5 | 7 | 10 | A |
| Cork-tacks: of steel, *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | D 46 |

Corn,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. II. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Corn, vocat. — Beans — not exceeding the price of 28 s. per quarter at the place of importation, the quarter | 1 | 6 | 8 | | | | | | | | | | | | | | | | |
| when it shall exceed that rate by the quarter | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| *But by the 22d of Car. II. cap. 13. not exceeding 40 s. per quarter, the sum to be paid for Customs, instead of Poundage, on the rates abovementioned, is per quarter* — Old sub. l. s. d. 0 16 0 | | | | | | | | | | | | | | | | | | | |
| *Whereby the net duties payable thereon in the several circumstances will be thus;* | | | | | | | | | | | | | | | | | | | |
| *Not exceeding 28 s. per quarter, the quarter* | — | — | — | — | — | — | 0 | 19 | 10 | 8 | 0 | 19 | 10 | 8 | 0 | 11 | 10 | 8 | |
| *Exceeding 28 s. per quarter, the quarter* | — | — | — | — | — | — | 0 | 16 | 8 | 14 | 0 | 16 | 8 | 14 | 0 | 8 | 8 | 14 | |
| *Exceeding 40 s. per quarter, the quarter* — *in British ships* | — | — | — | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | |
| *in ships not belonging to Great Britain or Ireland, or foreign-built* | — | — | — | — | — | — | 0 | 1 | 0 | 6 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | |
| Barley and Malt — not exceeding the price of 28 s. per quarter at the place of importation, the quarter | 1 | 6 | 8 | | | | | | | | | | | | | | | | |
| when it shall exceed that rate by the quarter | 0 | 5 | 0 | | | | | | | | | | | | | | | | A |
| *But by 22 Car. II. cap. 13. not exceeding 32 s. per quarter, the sum to be paid for Customs, instead of Poundage, on the rates abovementioned, is per quarter* — 0 16 0 | | | | | | | | | | | | | | | | | | | |
| *Whereby the net duties payable thereon in the several circumstances will be thus;* | | | | | | | | | | | | | | | | | | | |
| *Not exceeding 28 s. per quarter, the quarter* | — | — | — | — | — | — | 0 | 19 | 10 | 8 | 0 | 19 | 10 | 8 | 0 | 11 | 10 | 8 | |

C C

Corn,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | Rates. By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Corn, vocat. Barley and Malt: *Exceeding 28 s. per quarter, and not exceeding 32 s. per quarter* | — | — | — | — | — | — | 0 | 16 | 8 | 14 | 0 | 16 | 8 | 14 | 0 | 8 | 8 | 14 | A |
| Barley and Malt: *Exceeding 32 s. per quarter, the quarter* — *in British ships* | — | — | — | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| Barley and Malt: *Exceeding 32 s. per quarter, the quarter* — *in ships not belonging to Great Britain or Ireland, or foreign-built* | — | — | — | — | — | — | 0 | 1 | 0 | 6 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| *But* Malt *is prohibited to be imported, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Barley hulled. *See* Drugs. | | | | | | | | | | | | | | | | | | | |
| Oats: the quarter | 0 | 4 | 0 | | | | | | | | | | | | | | | | |
| Oats: *But by the 22d of Car. II. cap. 13. not exceeding the price of 16 s. per quarter, the sum to be paid for Customs, instead of Poundage, on the rate abovementioned, is the quarter* — *Old sub. l. s. d.* 0 5 4 | | | | | | | | | | | | | | | | | | | |
| Oats: *Whereby the net duties payable thereon in the several circumstances will be thus;* | | | | | | | | | | | | | | | | | | | |
| Oats: *Not exceeding the price of 16 s. per quarter, the quarter* | — | — | — | — | — | — | 0 | 5 | 10 | 19 ⅕ | 0 | 5 | 10 | 19 ⅕ | 0 | 3 | 2 | 19 ⅕ | A |
| Oats: *Exceeding the price of 16 s. per quarter, the quarter* — *in British ships* | — | — | — | — | — | — | 0 | 0 | 9 | 4 ⅘ | 0 | 0 | 9 | 16 ⅘ | 0 | 0 | 8 | 2 | A |
| Oats: *Exceeding the price of 16 s. per quarter, the quarter* — *in ships not belonging to Great-Britain or Ireland, or foreign-built* | — | — | — | — | — | — | 0 | 0 | 9 | 16 ⅘ | 0 | 0 | 9 | 16 ⅘ | 0 | 0 | 8 | 2 | A |
| Pease: the quarter | 0 | 4 | 0 | | | | | | | | | | | | | | | | |
| Pease: *But by the 22d of Car. II. cap. 13. not exceeding the price of 40 s. per quarter, the sum to be paid for Customs, instead of Poundage, on the rate abovementioned, is the quarter* — 0 16 0 | | | | | | | | | | | | | | | | | | | |

*Where-*

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | Rates. By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Corn, vocat. — Pease — *Whereby the net duties payable thereon in the several circumstances will be thus;* | | | | | | | | | | | | | | | | | | | |
| *Not exceeding 40 s. per quarter, the quarter* | — | — | — | — | — | — | 0 | 16 | 6 | 19 $\frac{1}{5}$ | 0 | 16 | 6 | 19 $\frac{1}{5}$ | 0 | 8 | 6 | 19 $\frac{1}{5}$ | A |
| *Exceeding the price of 40 s. per quarter, the quarter* — *in British ships* | — | — | — | — | — | — | 0 | 0 | 9 | 4 $\frac{4}{5}$ | 0 | 0 | 9 | 16 $\frac{4}{5}$ | 0 | 0 | 8 | 2 | A |
| *Exceeding the price of 40 s. per quarter, the quarter* — *in ships not belonging to Great-Britain or Ireland, or foreign-built* | — | — | — | — | — | — | 0 | 0 | 9 | 16 $\frac{4}{5}$ | 0 | 0 | 9 | 16 $\frac{4}{5}$ | 0 | 0 | 8 | 2 | A |
| Corn, vocat. — Rye — not exceeding 36 s. per quarter at the place of importation, the quarter | 1 | 6 | 8 | | | | | | | | | | | | | | | | |
| when it shall exceed that rate by the quarter | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| *But by the 22d of Car. II. cap. 13. not exceeding 40 s. per quarter, the sum to be paid for Customs, instead of Poundage, on the rates abovementioned, is the quarter* — *Old sub. l. s. d.* 0 16 0 | | | | | | | | | | | | | | | | | | | |
| *Whereby the net duties payable thereon in the several circumstances will be thus;* | | | | | | | | | | | | | | | | | | | |
| *Not exceeding 36 s. per quarter, the quarter* | — | — | — | — | — | — | 0 | 19 | 10 | 8 | 0 | 19 | 10 | 8 | 0 | 11 | 10 | 8 | A |
| *Exceeding 36 s. per quarter, and not exceeding 40 s. per quarter* | — | — | — | — | — | — | 0 | 16 | 8 | 14 | 0 | 16 | 8 | 14 | 0 | 8 | 8 | 14 | A |
| *Exceeding 40 s. per quarter, the quarter* — *in British ships* | — | — | — | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | A |
| *Exceeding 40 s. per quarter, the quarter* — *in ships not belonging to Great Britain or Ireland, or foreign-built* | — | — | — | — | — | — | 0 | 1 | 0 | 6 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | A |
| Wheat — not exceeding 44 s. per quarter at the place of importation, the quarter | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| when it shall exceed that rate by the quarter | 0 | 6 | 8 | | | | | | | | | | | | | | | | |

Corn,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Corn, vocat. Wheat: *But by the 22d of Car. II. cap. 13. instead of Poundage on the rates abovementioned, the sums to be paid for Customs are regulated thus;* | | | | | | | | | | | | | | | | | | | |
| *Not exceeding 53 s. 4 d. per quarter, the quarter* — 0 16 0 | | | | | | | | | | | | | | | | | | | |
| *Exceeding 53 s. 4 d. and not above 4 l. the quarter* — 0 8 0 | | | | | | | | | | | | | | | | | | | |
| *Whereby the net duties payable thereon in the several circumstances will be thus;* | | | | | | | | | | | | | | | | | | | |
| *Not exceeding 44 s. per quarter, the quarter* — | — | — | — | — | — | — | 1 | 1 | 9 | 12 | 1 | 1 | 9 | 12 | 0 | 13 | 9 | 12 | A |
| *Exceeding 44 s. per quarter, and not above 53 s. 4 d. the quarter* — | — | — | — | — | — | — | 0 | 16 | 11 | 12 | 0 | 16 | 11 | 12 | 0 | 8 | 11 | 12 | |
| *Exceeding 53 s. 4 d. and not above 4 l.* — | — | — | — | — | — | — | 0 | 8 | 11 | 12 | 0 | 8 | 11 | 12 | 0 | 4 | 11 | 12 | |
| *Exceeding 4 l. per quarter, the quarter* — *in British ships* | — | — | — | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| *Exceeding 4 l. per quarter, the quarter* — *in ships not belonging to Great Britain or Ireland, or foreign-built* | — | — | — | — | — | — | 0 | 1 | 4 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| *By the 22d of Car. II. cap. 13. for Buck wheat, not exceeding 32 s. per quarter, the sum to be paid for Customs, instead of Poundage, is per quarter* — 0 16 0 | | | | | | | | | | | | | | | | | | | |

*For the method of ascertaining the aforesaid prices of English corn, according to which the duties are to be paid, see* Corn *in the Index; in regard to Scotland, see* Victual *in the Index.*

*But* Corn *may not be imported in any other than British or Irish ships, or ships of the built of the country of which*

C C

a

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *it is the growth, or of the port where it can only, or is most usually first shipped. See* Goods inwards, *Art.* 6, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Corn-powder. *Vide* Gun-powder. | | | | | | | | | | | | | | | | | | | |
| *Corses of silk, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Corslats. *Vide* Harness. | | | | | | | | | | | | | | | | | | | |
| Cotton, viz. *Manufactures of* Cotton *unrated, and not of India or China, for every* 20 *s. of the value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 27 |
| Cotton, viz. *And besides, for every* 20 *s. of the value, according to the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | Q |
| Cotton, viz. *Manufactures of* Cotton *from India. Vide* East-India goods *in Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Cotton, viz. *Wool. Vide* Wool. | | | | | | | | | | | | | | | | | | | |
| Counters of latten, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 ¾ | C 13 |
| Counters. *Vide* Cabinets. | | | | | | | | | | | | | | | | | | | |
| Coverlets of Scotland, the piece | 0 | 15 | 0 | | | | | | | | | | | | | | | | |
| *But by Act of Union,* 5 *Ann. cap.* 8. free. | | | | | | | | | | | | | | | | | | | |
| Cowries. *Vide* East-India goods *in Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Cream of tartar. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Creepers. *Vide* Andirons. | | | | | | | | | | | | | | | | | | | |
| Crossbow laths – the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 1 | 10 4/5 | 0 | 0 | 1 | 12 4/5 | 0 | 0 | 1 | 7 | A |
| Crossbow laths – *And besides, for every hund. wt. cont.* 112 ℔ *of* Steel | — | — | — | — | — | — | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | D 46 |
| Crossbow racks, the piece | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Crossbow thread, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 1 | 10 4/5 | 0 | 0 | 1 | 12 4/5 | 0 | 0 | 1 | 7 | |
| Cruel ribband. *Vide* Caddas. | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 7. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cruses of stone { without covers, the hundred, cont. 5 score | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Cruses of stone { with covers, the hundred, cont. 5 score | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | |
| Crystal. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Cucumbers pickled, the gallon | — | — | — | 0 | 2 | 6 | 0 | 0 | 7 | 3 5/8 | 0 | 0 | 7 | 11 1/8 | 0 | 0 | 6 | 9 3/8 | C 73 |
| *Cupboards, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Curates. *Vide* Harness. | | | | | | | | | | | | | | | | | | | |
| Currants. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Cushions of Scotland, the dozen | 0 | 10 | 0 | | | | | | | | | | | | | | | | |
| *But by Act of Union, 5 Ann. cap. 8.* free. | | | | | | | | | | | | | | | | | | | |
| Cushion cloths { coarse, the dozen | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | A |
| Cushion cloths { of tapestry, the dozen | 4 | 10 | 0 | — | — | — | 1 | 5 | 9 | 3 | 1 | 6 | 10 | 13 | 1 | 3 | 7 | 10 | C 66 |
| Cuttlebones, the thousand | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Cut-work. *Vide* Bands. | | | | | | | | | | | | | | | | | | | |
| Cyder. *Vide* Syder. | | | | | | | | | | | | | | | | | | | |

D.

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Daggers { blades { the dozen | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Daggers { blades { *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Daggers { of bone for children, the dozen | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 2/5 | 0 | 0 | 4 | 18 2/5 | 0 | 0 | 4 | 1 | |
| Daggers { black, with velvet sheaths, the dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Daggers { gilt, with velvet sheaths, the dozen | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| Daggers { for children, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | |
| Daggers { *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Dags with firelocks, or snaphances — the piece | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| And besides, for every hundred weight, containing 112 ℔ of Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Dates. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Davis Streights. *Any produce of seals, or any other fish or creature taken or caught in the Greenland seas, Davis streights, or any other parts of the seas adjoining or adjacent, and imported from thence by British in British ships legally navigated, until* 25 *December* 1764, free. | | | | | | | | | | | | | | | | | | | |
| 5 Geo. II. cap. 28. | | | | | | | | | | | | | | | | | | | |
| 13 ——— 28. | | | | | | | | | | | | | | | | | | | |
| 22 ——— 45. | | | | | | | | | | | | | | | | | | | |
| 28 ——— 20. | | | | | | | | | | | | | | | | | | | |
| Deals, vocat. Burgendorp deals, the hundred, containing 120 | 12 | 0 | 0 | — | — | — | 3 | 8 | 8 | 8 | 3 | 11 | 8 | 8 | 3 | 3 | 0 | — | |
| Meabro deals, the hundred, containing 120 | 4 | 0 | 0 | — | — | — | 1 | 2 | 10 | 16 | 1 | 3 | 10 | 16 | 1 | 1 | 0 | — | |
| Norway deals, the hundred, containing 120 | 5 | 0 | 0 | — | — | — | 1 | 8 | 7 | 10 | 1 | 9 | 10 | 10 | 1 | 6 | 3 | — | B 49 |
| Spruce deals, the hundred, containing 120 | 15 | 0 | 0 | — | — | — | 4 | 5 | 10 | 10 | 4 | 9 | 7 | 10 | 3 | 18 | 9 | — | |
| N. B. *German deals to pay as Norway deals, by* 6 *Geo. I. cap.* 15. | | | | | | | | | | | | | | | | | | | |
| *All other sorts of* Deals. *See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *But* Deals *may not be imported in any other than British or Irish ships, or ships of the built of the country of which they are the* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *growth, or of the port where they can only, or are most usually first shipped; nor from the Netherlands or Germany, except of and from Germany only, in British-built ships, &c. See* Deal boards *and* Goods inwards, *Art.* 6. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Desks { or Stays for books, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| Desks { for women to work { velvet, the piece | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Desks { for women to work { on, covered with { woollen, the piece | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 1/2 | A |
| Dials of { bone, the dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | 14 2/5 | 0 | 2 | 5 | 10 2/5 | 0 | 2 | 0 | 6 | A |
| Dials of { wood, the dozen | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 3/5 | 0 | 0 | 7 | 7 3/5 | 0 | 0 | 6 | 1 1/2 | A |
| Diamonds, Pearls, Precious stones, and Jewels, the hundred pound value } 0 10 0 | | | | | | | | | | | | | | | | | | | |
| *But by* 6 *Geo. II. cap.* 7. § 1. free. | | | | | | | | | | | | | | | | | | | |
| Dice { *For every* 20 *s. of the value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| Dice { *And besides, for every pair* | — | — | — | — | — | — | 0 | 5 | 0 | — | 0 | 5 | 0 | — | — | — | — | — | I a |
| Dice { *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Dimity, the yard | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 3/5 | 0 | 0 | 7 | 7 3/5 | 0 | 0 | 6 | 1 1/2 | A |
| *And besides, as a manufacture of cotton, for every* 20 *s. of the value, according to the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | Q |
| *And if of India* — { *more, the yard* | — | — | — | — | — | — | 0 | 0 | 6 | 15 | 0 | 0 | 6 | 15 | 0 | 0 | 6 | 15 | D 30 |
| *And if of India* — { *if flowered or stitched, see the Computation of duties on India goods, Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| *And if of India* — { *if printed, painted, &c. see* East-India *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Dogs of earth, the groce, containing 12 dozen | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Dornix { with caddas, the piece, containing 15 yards | 1 | 10 | 0 | — | — | — | 0 | 8 | 7 | 1 | 0 | 8 | 11 | 11 | 0 | 7 | 10 | 10 | C 30 Dornix |
| Dornix { with silk, the piece, containing 15 yards | 2 | 0 | 0 | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | C 30 Dornix |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Dornix, with thread, the piece, containing 15 yards | 1 | 0 | 0 | — | — | — | 0 | 5 | 8 | 14 | 0 | 5 | 11 | 14 | 0 | 5 | 3 | — | C 30 |
| Dornix, with wool, the piece, containing 15 yards | 1 | 5 | 0 | — | — | — | 0 | 7 | 1 | 17 $\frac{1}{2}$ | 0 | 7 | 5 | 12 $\frac{1}{2}$ | 0 | 6 | 6 | 15 | |
| Dornix, French making, the ell | 0 | 2 | 6 | — | — | — | 0 | 1 | 8 | 6 $\frac{1}{8}$ | 0 | 1 | 8 | 13 $\frac{3}{8}$ | 0 | 1 | 0 | 1 $\frac{7}{8}$ | F 36 |
| Dornix, French making, the yard | 0 | 2 | 0 | — | — | — | 0 | 1 | 4 | 4 $\frac{9}{16}$ | 0 | 1 | 4 | 10 $\frac{9}{16}$ | 0 | 0 | 9 | 13 $\frac{1}{2}$ | |
| Down, the pound | — | — | — | 0 | 1 | 6 | 0 | 0 | 4 | 6 $\frac{7}{40}$ | 0 | 0 | 4 | 10 $\frac{27}{40}$ | 0 | 0 | 3 | 17 $\frac{5}{8}$ | C 73 |
| Dudgeon, the hundred pieces, containing 5 score | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Durance, or Duretty, with silk, the yard | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| Durance, or Duretty, with thread, the yard | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| Dutties, the piece | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |



Drugs,

| Inwards. | Rates, By 12 Car. II. cap. 4. | | | Rates, By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A Cacia, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 3/5 | 0 | 0 | 8 | 3 1/3 | K 11 |
| A Acorus, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Adeps ursi, the pound | — | — | — | 0 | 2 | 0 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 2 7/10 | 0 | 0 | 6 | 2 7/10 | L 73 |
| Adianthum Album, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | K 11 |
| Adianthum Nigrum, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | |
| Agaricus, or Agarick, *for dyers use, as by 3 and 4 Ann. cap. 4.* the pound: trimmed or pared | 1 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agaricus, or Agarick, the pound: rough, or untrimmed | 0 | 5 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agaricus, the pound: *But by 8 Geo. I. cap. 15. § 10. if regularly imported entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agnus castus seeds, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Alchermes Syrup, the pound | 0 | 6 | 8 | — | — | — | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 1 | 3 | 10 | 0 | 1 | 4 | 10 | 0 | 3 | 4 | 16 | 0 | 1 | 1 | 12 | |
| Alchermes Confectio, the ounce | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 3/5 | 0 | 0 | 8 | 3 1/3 | K 11 |
| Alkanet roots, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Almiet. *Vide* Orcant. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Almonds, bitter, the hundred weight, containing 112 lb | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| DRUGS, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aloes { Cicotrina, the pound | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 ½ | 0 | 3 | 1 | 2 ½ | 0 | 0 | 11 | 12 ½ | 0 | 1 | 0 | 7 ½ | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | K 11 |
| Aloes { Epatica, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 ⅘ | 0 | 0 | 4 | 1 ⅗ | |
| Alum { Ronish, or Roch, the hund. cont. 112 ℔. *for dyers use, as by* 3 & 4 *Ann. cap.* 4. *Vide* Alum *in* A. | 1 | 0 | 0 | — | — | — | 0 | 3 | 9 | 18 | 0 | 4 | 0 | 18 | 0 | 1 | 3 | 6 | 0 | 1 | 4 | 6 | 0 | 3 | 4 | 4 | 0 | 1 | 1 | 8 | Ad 11 |
| Alumen plume, the pound *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 5 9/10 | 0 | 0 | 2 | 8 9/10 | 0 | 0 | 0 | 15 3/10 | 0 | 0 | 0 | 16 3/10 | 0 | 0 | 2 | 0 ⅕ | 0 | 0 | 0 | 13 ⅖ | |
| Ambergrease, black or grey, the ounce troy | 3 | 0 | 0 | — | — | — | 1 | 14 | 10 | 10 | 1 | 17 | 1 | 10 | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 1 | 10 | 7 | 4 | 0 | 10 | 2 | 8 | K 11 |
| Ambra liquida, the pound | — | — | — | 0 | 8 | 0 | 0 | 2 | 2 | 16 ⅖ | 0 | 2 | 4 | 0 ⅖ | 0 | 2 | 2 | 16 ⅖ | 0 | 2 | 4 | 0 ⅖ | 0 | 2 | 0 | 10 ⅘ | 0 | 2 | 0 | 10 ⅘ | L 73 |
| Ameos seeds, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 ⅗ | 0 | 0 | 1 | 7 ⅕ | |
| Amomi seeds, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 ⅗ | 0 | 0 | 1 | 7 ⅕ | K 11 |
| Anacardium, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Angelica, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅖ | 0 | 0 | 2 | 0 ⅘ | |
| Antimonium { Crudum, the hund. wt. cont. 112 ℔, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | 1 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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D

DRUGS,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l | s. | d. | l. | s. | d. | 20th | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Antimonium Præparatum, or Stibium, the pound, *for dyers use, as by 3d and 4th of Ann. cap.* 4. | 0 | 0 | 8 | — | — | — | 0 | 0 | 1 | 10 $\frac{3}{5}$ | 0 | 0 | 1 | 12 $\frac{3}{5}$ | 0 | 0 | 0 | 10 $\frac{1}{5}$ | 0 | 0 | 0 | 10 $\frac{13}{15}$ | 0 | 0 | 1 | 6 $\frac{1}{5}$ | 0 | 0 | 0 | 8 $\frac{14}{15}$ | A d 11 |
| Aqua fortis, *for dyers use, as by 3 and 4 Ann. cap.* 4. the bottle, containing 4 gallons | — | — | — | 2 | 5 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by 8 Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Argentum sublime, or Limum, or Quicksilver, the pound | 0 | 3 | 0 | — | — | — | 0 | 1 | 8 | 18 $\frac{1}{2}$ | 0 | 1 | 10 | 5 $\frac{1}{2}$ | 0 | 0 | 6 | 19 $\frac{1}{2}$ | 0 | 0 | 7 | 8 $\frac{1}{2}$ | 0 | 1 | 6 | 7 $\frac{1}{5}$ | 0 | 0 | 6 | 2 $\frac{2}{5}$ | K 11 |
| Aristolochia longa, and rotunda, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 0 | 3 | 2 | 0 | 0 | 3 | 6 | 0 | 0 | 8 | 3 $\frac{1}{5}$ | 0 | 0 | 2 | 14 $\frac{2}{5}$ | |
| Armoniacus. *Vide* Bolus communis. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Arsnick, white or yellow, or Rosalgar, *for dyers use, as by 3 and 4 Ann. cap.* 4. the pound | 0 | 0 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by 8 Geo. I. cap.* 15. § 10. *if regularly im-* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74-5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. *ported, entered and landed*, free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Asarum roots, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | K 11 |
| Aspalathus, the pound | 0 | 1 | 6 | — | — | — | 0 | 0 | 10 | 9 1/4 | 0 | 0 | 11 | 2 3/4 | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 9 | 3 3/5 | 0 | 0 | 3 | 1 1/5 | |
| Assa fœtida, the pound | 0 | 1 | 2 | — | — | — | 0 | 0 | 8 | 2 3/4 | 0 | 0 | 8 | 13 1/4 | 0 | 0 | 2 | 14 1/4 | 0 | 0 | 2 | 17 3/4 | 0 | 0 | 7 | 2 4/5 | 0 | 0 | 2 | 7 3/5 | |
| Auripigmentum. *Vide* Orpement. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Auriculæ Judæ, the pound | — | — | — | 0 | 1 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | L 73 |
| Baccæ alkakengi, the pound | — | — | — | 0 | 1 | 0 | | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 1 7/20 | 0 | 0 | 3 | 1 7/20 | |
| Balaustium, the pound | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 3/4 | 0 | 1 | 6 | 11 1/4 | 0 | 0 | 5 | 16 1/4 | 0 | 0 | 6 | 3 3/4 | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | K 11 |
| Balsamum: Artificial, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Balsamum: Copaiva, the pound | — | — | — | 0 | 2 | 6 | 0 | 0 | 8 | 7 5/8 | 0 | 0 | 8 | 15 1/8 | 0 | 0 | 8 | 7 5/8 | 0 | 0 | 8 | 15 1/8 | 0 | 0 | 7 | 13 3/8 | 0 | 0 | 7 | 13 3/8 | L 73 |
| Balsamum: Natural, the pound | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | K 11 |
| Barbadoes tar, the pound | — | — | — | 0 | 0 | 3 | 0 | 0 | 0 | 16 61/80 | 0 | 0 | 0 | 17 41/80 | 0 | 0 | 0 | 16 61/80 | 0 | 0 | 0 | 17 41/80 | 0 | 0 | 0 | 15 27/80 | 0 | 0 | 0 | 15 27/80 | L 73 |
| Barley hulled *(pearl)*, or French barley, the 112 pounds | 1 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by the 22d of Car. II. cap. 13. § 3. the sum to be paid for Customs instead of Poundage on the rate abovement. is the 112 ℔* — Old sub. s. 5, d. 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Drugs,

| Inwards. | Rates: By 12 Car. II. cap. 7. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. *Whereby the duties payable in the several circumstances will be as follow;* | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Barley hulled, or Pearl barley, the* 112 ℔ — *French* | — | — | — | — | — | — | 1 | 1 | 7 | 1 | 1 | 1 | 7 | 1 | 0 | 10 | 6 | 7 | 0 | 10 | 6 | 7 | 0 | 14 | 1 | 1 | 0 | 6 | 4 | 7 | F g 36 |
| *Barley hulled, or Pearl barley, the* 112 ℔ — *not French* | — | — | — | — | — | — | 0 | 13 | 9 | 6 | 0 | 13 | 9 | 6 | 0 | 7 | 11 | 2 | 0 | 7 | 11 | 2 | 0 | 11 | 3 | 6 | 0 | 5 | 5 | 2 | K 11 |
| Bayberries, the 112 ℔, *for dyers use, as by 3 and 4 Ann. cap.* 4. — | 0 | 13 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by 8 Geo. I. cap.* 15 § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bdellium, the pound — | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 ¾ | 0 | 1 | 6 | 11 ¼ | 0 | 0 | 5 | 16 ¼ | 0 | 0 | 6 | 3 ¾ | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |
| Ben-album, or Rubrum, the pound — | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 ⅘ | 0 | 0 | 4 | 1 ⅗ | |
| Benjamin of all sorts, the pound — | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 ½ | 0 | 3 | 1 | 2 ½ | 0 | 0 | 11 | 12 ½ | 0 | 1 | 0 | 7 ½ | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | K 11 |
| Bever cods. *Vide* Castoreum. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bezoar stone of the East-Indies, the ounce troy — | 3 | 0 | 0 | — | — | — | 1 | 14 | 10 | 10 | 1 | 17 | 1 | 10 | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 1 | 10 | 7 | 4 | 0 | 10 | 2 | 8 | |
| Bezoar stone of the West-Indies, the ounce troy — | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |
| Bitumen Judaicum, the pound — | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | L 73 |
| Black lead, the 112 pounds | 1 | 10 | 0 | — | — | — | 0 | 17 | 5 | 5 | 0 | 18 | 6 | 15 | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 15 | 3 | 12 | 0 | 5 | 1 | 4 | K 11 |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. II. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| DRUGS, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Blatta bizantia, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 $\frac{4}{5}$ | 0 | 0 | 4 | 1 $\frac{3}{5}$ | D |
| Bolus: Communis, or Armoniacus, the hund. weight, cont. 112 ℔ | 0 | 6 | 8 | — | — | — | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 1 | 3 | 10 | 0 | 1 | 4 | 10 | 0 | 3 | 4 | 16 | 0 | 1 | 1 | 12 | |
| Bolus: Verus, or fine bole, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 $\frac{3}{5}$ | 0 | 0 | 1 | 7 $\frac{1}{5}$ | |
| Borax: in paste, or unrefined, commonly called Tincall, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| * Borax: refined, the pound | 0 | 13 | 4 | — | — | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 0 | 2 | 7 | — | 0 | 2 | 9 | — | 0 | 6 | 9 | 12 | 0 | 2 | 3 | 4 | |
| Bunkins, Holliwortles, or Pistolochia, the pound | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 $\frac{3}{4}$ | 0 | 1 | 6 | 11 $\frac{1}{4}$ | 0 | 0 | 5 | 16 $\frac{1}{4}$ | 0 | 0 | 6 | 3 $\frac{3}{4}$ | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | K 11 |
| Cake-lack. *Vide* Gum-lack | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Calamus, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 $\frac{3}{5}$ | 0 | 0 | 1 | 7 $\frac{1}{5}$ | |
| Cambogium, or Gutta gambæ, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| * Camphire: refined, the pound | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 $\frac{1}{2}$ | 0 | 3 | 1 | 2 $\frac{1}{2}$ | 0 | 0 | 11 | 12 $\frac{1}{2}$ | 0 | 1 | 0 | 7 $\frac{1}{2}$ | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | |
| * Camphire: unrefined, the pound | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 $\frac{3}{4}$ | 0 | 1 | 6 | 11 $\frac{1}{4}$ | 0 | 0 | 5 | 16 $\frac{1}{4}$ | 0 | 0 | 6 | 3 $\frac{3}{4}$ | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |
| Cancri oculus, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 $\frac{3}{5}$ | 0 | 0 | 8 | 3 $\frac{1}{5}$ | |
| Cantharides, the pound | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 $\frac{1}{2}$ | 0 | 3 | 1 | 2 $\frac{1}{2}$ | 0 | 0 | 11 | 12 $\frac{1}{2}$ | 0 | 1 | 0 | 7 $\frac{1}{2}$ | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | |
| Capita papaverum, the thousand | — | — | — | 0 | 5 | 0 | 0 | 1 | 4 | 15 $\frac{1}{4}$ | 0 | 1 | 5 | 10 $\frac{1}{4}$ | 0 | 1 | 4 | 15 $\frac{1}{4}$ | 0 | 1 | 5 | 10 $\frac{1}{4}$ | 0 | 1 | 3 | 6 $\frac{3}{4}$ | 0 | 1 | 3 | 6 $\frac{3}{4}$ | L 73 |
| Cardamoms, the pound | 0 | 3 | 0 | — | — | — | 0 | 1 | 8 | 18 $\frac{1}{2}$ | 0 | 1 | 10 | 5 $\frac{1}{2}$ | 0 | 0 | 6 | 19 $\frac{1}{2}$ | 0 | 0 | 7 | 8 $\frac{1}{2}$ | 0 | 1 | 0 | 7 $\frac{1}{5}$ | 0 | 0 | 6 | 2 $\frac{2}{5}$ | K 11 |
| Carlina, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 $\frac{1}{2}$ | 0 | 0 | 7 | 8 $\frac{1}{2}$ | 0 | 0 | 2 | 6 $\frac{1}{2}$ | 0 | 0 | 2 | 9 $\frac{1}{2}$ | 0 | 0 | 6 | 2 $\frac{2}{5}$ | 0 | 0 | 2 | 0 $\frac{2}{5}$ | |

* Note, *by 17 Geo. II. cap.* 31. § 3. Borax *and* Camphire *refined in Great-Britain are entitled to the same* Drawback, *on exportation, as like quantities of unrefined.*

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carolina, the pound | 0 | 0 | 4 | — | — | — | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 0 | 15 ½ | 0 | 0 | 0 | 16 ½ | 0 | 0 | 2 | 0 4/5 | 0 | 0 | 0 | 13 3/5 | D |
| Carpo balsami, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 0 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 3/5 | 0 | 0 | 8 | 3 1/5 | |
| Carrabe, or Succinum, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Carraway seeds, she 112 ℔ | 1 | 4 | 0 | — | — | — | 0 | 13 | 11 | 8 | 0 | 14 | 10 | 14 | 0 | 4 | 7 | 16 | 0 | 4 | 11 | 8 | 0 | 12 | 2 | 17 3/5 | 0 | 4 | 0 | 19 1/5 | K 11 |
| Carthamus seeds, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Cassia fistula, the pound, of all sorts | 0 | 1 | 6 | — | — | — | 0 | 0 | 10 | 9 ¼ | 0 | 0 | 11 | 2 ¾ | 0 | 0 | 3 | 9 ¾ | 0 | 0 | 3 | 14 ½ | 0 | 0 | 9 | 3 3/5 | 0 | 0 | 3 | 1 1/5 | |
| Cassia lignea, the pound | 0 | 1 | 8 | — | — | — | 0 | 0 | 11 | 12 ½ | 0 | 1 | 0 | 7 ½ | 0 | 0 | 3 | 17 ½ | 0 | 0 | 4 | 2 ½ | 0 | 0 | 10 | 4 | 0 | 0 | 3 | 8 | |
| Cassumba, *for dyers use, as by 3 and 4 Ann. cap. 4. for every 20 s. of the value upon oath* | — | — | — | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 1 | 13 | 0 | 2 | 10 | 13 | 0 | 3 | 1 | 13 | 0 | 2 | 4 | 19 | 0 | 2 | 4 | 19 | B d 73 |
| Castoreum, or Bever cods, the pound | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |
| Ceruſſa, the 112 ℔ | 1 | 10 | 0 | — | — | — | 0 | 17 | 5 | 5 | 0 | 18 | 6 | 15 | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 15 | 3 | 12 | 0 | 5 | 1 | 4 | K 11 |
| Cetrach, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Chamæpitys, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | L 73 |
| Chelæ cancrorum, the pound | — | — | — | 0 | 0 | 3 | 0 | 0 | 0 | 16 61/80 | 0 | 0 | 0 | 17 41/80 | 0 | 0 | 0 | 16 61/80 | 0 | 0 | 0 | 17 41/80 | 0 | 0 | 0 | 15 27/80 | 0 | 0 | 0 | 15 27/80 | |
| China roots, the pound | 0 | 6 | 8 | — | — | — | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 1 | 3 | 10 | 0 | 1 | 4 | 10 | 0 | 3 | 4 | 16 | 0 | 1 | 1 | 12 | D |
| Ciceres, white and red, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 ¾ | 0 | 0 | 3 | 14 ¼ | 0 | 0 | 1 | 3 ¼ | 0 | 0 | 1 | 4 ¾ | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | K 11 |
| Cinabrium, or Vermilion, the pound | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 ¾ | 0 | 1 | 6 | 11 ¼ | 0 | 0 | 5 | 16 ¼ | 0 | 0 | 6 | 3 ¾ | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |
| Cinabaris nativa, not of the East-Indies, the ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 ½ | 0 | 2 | 11 | 0 ½ | 0 | 2 | 9 | 10 ½ | 0 | 2 | 11 | 0 ½ | 0 | 2 | 6 | 13 ½ | 0 | 2 | 6 | 13 ½ | L 73 |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ciperus { Longus and Rotundus, 112 ℔ | 1 | 13 | 4 | — | — | — | 0 | 19 | 4 | 10 | 1 | 0 | 7 | 10 | 0 | 6 | 5 | 10 | 0 | 6 | 10 | 10 | 0 | 17 | 0 | — | 0 | 5 | 8 | — | |
| Ciperus { Nuts, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | K 11 |
| Citrago, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Civet, the ounce troy | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | |
| Coculus Indiæ, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 4/5 | 0 | 0 | 4 | 1 3/5 | |
| Colophonia, the hundred weight, cont. 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 6 | 13 1/2 | 0 | 2 | 6 | 13 1/2 | L 73 |
| Coloquintida, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 4/5 | 0 | 0 | 4 | 1 3/5 | K 11 |
| Copperas, *for dyers use, as by 3 and 4 Ann. c. 4.* { blue, of Dansk or Hungary, the 112 ℔ | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | 10 4/5 | 0 | 2 | 5 | 6 4/5 | 0 | 0 | 9 | 3 3/5 | 0 | 0 | 9 | 15 3/5 | 0 | 2 | 0 | 2 2/5 | 0 | 0 | 8 | 0 4/5 | Ad 11 |
| Copperas, *for dyers use, as by 3 and 4 Ann. c. 4.* { Green. *See in* C. white, the 112 ℔ | 2 | 0 | 0 | — | — | — | 0 | 7 | 7 | 16 | 0 | 8 | 1 | 16 | 0 | 2 | 6 | 12 | 0 | 2 | 8 | 12 | 0 | 6 | 8 | 8 | 0 | 2 | 2 | 16 | |
| Coral, white or red, for physical uses, in fragments, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | K 11 |
| Coral, whole, the pound | 1 | 0 | 0 | — | — | — | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 10 | 2 | 8 | 0 | 3 | 4 | 16 | |
| *And besides, if polished, the pound, being 4 s. for every 20 s. of the rate* | — | — | — | — | — | — | 0 | 3 | 9 | — | 0 | 3 | 9 | — | 0 | 1 | 3 | — | 0 | 1 | 3 | — | 0 | 3 | 9 | — | 0 | 1 | 3 | — | E 26 |
| Coriander seeds, the 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 10 | 2 | 8 | 0 | 3 | 4 | 16 | K 11 |
| Cornu { Cervi Calcinatum, the pound | — | — | — | 0 | 0 | 8 | 0 | 0 | 2 | 4 7/10 | 0 | 0 | 2 | 6 7/10 | 0 | 0 | 2 | 4 7/10 | 0 | 0 | 2 | 6 7/10 | 0 | 0 | 2 | 0 9/10 | 0 | 0 | 2 | 0 9/10 | L 73 |
| Cornu { Unicornu, each | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 6 | 13 1/2 | 0 | 2 | 6 | 13 1/2 | |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| DRUGS, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cortex: Caperum, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | K 11 |
| Cortex: Cariophyllorum, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | L 73 |
| Cortex: Elatheriæ, the hund. wt. cont. 112 ℔ | — | — | — | 1 | 10 | — | 0 | 8 | 4 | 11 1/2 | 0 | 8 | 9 | 1 1/2 | 0 | 8 | 4 | 11 1/2 | 0 | 8 | 9 | 1 1/2 | 0 | 7 | 8 | 0 1/2 | 0 | 7 | 8 | 0 1/2 | |
| Cortex: Guaiaci, the 112 ℔ | 3 | 0 | 0 | — | — | — | 1 | 14 | 10 | 10 | 1 | 17 | 1 | 10 | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 1 | 10 | 7 | 4 | 0 | 10 | 2 | 8 | K 11 |
| Cortex: Limonum, vel Aurantiorum, the ℔ | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | L 73 |
| Cortex: Mandragoræ, the ℔ | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 2/5 | 0 | 0 | 4 | 1 3/5 | K 11 |
| Cortex: Peruvianus, or Jesuits bark, the pound | — | — | — | 0 | 2 | 6 | 0 | 0 | 8 | 7 5/8 | 0 | 0 | 8 | 15 1/8 | 0 | 0 | 8 | 7 5/8 | 0 | 0 | 8 | 15 1/8 | 0 | 0 | 7 | 13 3/8 | 0 | 0 | 7 | 13 3/8 | L 73 |
| Cortex: Tamarisci, the pound | 0 | 0 | 8 | — | — | | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Cortex: Winteranus, the pound | 0 | 0 | 8 | — | — | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Costus, Dulcis, and Amarus, the pound | 0 | 1 | 8 | — | — | — | 0 | 0 | 11 | 12 1/2 | 0 | 1 | 0 | 7 1/2 | 0 | 0 | 3 | 17 1/2 | 0 | 0 | 4 | 2 1/2 | 0 | 0 | 10 | 4 | 0 | 0 | 3 | 8 | K 11 |
| Cowitch, the pound | — | — | — | 0 | 1 | | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 1 7/20 | 0 | 0 | 3 | 1 7/20 | L 73 |
| Cranium humanium, each | — | — | — | 0 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cream of tartar, *for dyers use, as by* 3 & 4 *An. cap.* 4. the C. wt. cont. 112 ℔ | — | — | — | 2 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Crystal in broken pieces for physick uses, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Cubebs, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 0 | 3 | 2 | 0 | 0 | 3 | 6 | 0 | 0 | 8 | 3 1/5 | 0 | 0 | 2 | 14 2/5 | K 11 |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l | s. | d. | l. | s | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cummin seeds, the 112 ℔ | 1 | 13 | 4 | — | — | — | 0 | 19 | 4 | 10 | 1 | 0 | 7 | 10 | 0 | 6 | 5 | 10 | 0 | 6 | 10 | 10 | 0 | 17 | 0 | — | 0 | 5 | 8 | — | |
| Cuscuta, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | K 11 |
| Cyclamen, or Panis Porcinus, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 4/5 | 0 | 0 | 4 | 1 3/5 | |
| Daucus creticus, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 3/5 | 0 | 0 | 8 | 3 1/5 | |
| Dens Apri, the pound | — | — | — | 0 | 2 | | 0 | 0 | 6 | 14 2/10 | 0 | 0 | 7 | 0 3/10 | 0 | 0 | 6 | 14 3/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 2 7/10 | 0 | 0 | 6 | 2 7/10 | L 73 |
| Dens Equi marini, the ℔ | — | — | — | 0 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Diagredium, or Scammony, the pound | 1 | 0 | 0 | — | — | — | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 10 | 2 | 8 | 0 | 3 | 4 | 16 | |
| Diptamus Leaves, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | K 11 |
| Diptamus Roots, the pound | 0 | 1 | 6 | — | — | — | 0 | 0 | 10 | 9 1/4 | 0 | 0 | 11 | 2 3/4 | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 9 | 3 3/5 | 0 | 0 | 3 | 1 1/5 | |
| Doronicum, the pound | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 3/4 | 0 | 1 | 6 | 11 1/4 | 0 | 0 | 5 | 16 1/4 | 0 | 0 | 6 | 3 3/4 | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |
| Eboris rasuræ, the pound | — | — | — | 0 | 0 | 2 | 0 | 0 | 0 | 11 7/40 | 0 | 0 | 0 | 11 27/40 | 0 | 0 | 0 | 11 7/40 | 0 | 0 | 0 | 11 27/40 | 0 | 0 | 0 | 10 9/40 | 0 | 0 | 0 | 10 9/40 | L 73 |
| Eleborus, Albus, and Niger, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | K 11 |
| Epithemum, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Essence of lemons, the pound | — | — | — | 0 | 6 | 8 | 0 | 1 | 10 | 7 | 0 | 1 | 11 | 7 | 0 | 1 | 10 | 7 | 0 | 1 | 11 | 7 | 0 | 1 | 8 | 9 | 0 | 1 | 8 | 9 | L 73 |
| Æs ustum, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 0 | 3 | 2 | 0 | 0 | 3 | 6 | 0 | 0 | 8 | 3 1/5 | 0 | 0 | 2 | 14 2/5 | K 11 |
| Euphorbium, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Fechia brugiata, the hundred wt. cont. 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 6 | 13 1/2 | 0 | 2 | 6 | 13 1/2 | L 73 |
| Fennel seeds, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | K 11 |
| Fenugreek, the 112 ℔ | 0 | 15 | 0 | — | — | — | 0 | 8 | 8 | 12 1/2 | 0 | 9 | 3 | 7 1/2 | 0 | 2 | 10 | 17 1/2 | 0 | 3 | 1 | 2 1/2 | 0 | 7 | 7 | 16 | 0 | 2 | 6 | 12 | |
| Flores Chamœmeli, the ℔ | — | — | — | 0 | 0 | 6 | 0 | 1 | 13 21/40 | | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | L 73 |
| Flores Meliloti, the pound | — | — | — | 0 | 0 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Flory, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 4/5 | 0 | 0 | 4 | 1 3/5 | K 11 |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Folium Indiæ, the pound | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 ½ | 0 | 3 | 1 | 2 ½ | 0 | 0 | 11 | 12 ½ | 0 | 1 | 0 | 7 ½ | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | K 11 |
| Fox lungs, the pound | 0 | 3 | 0 | — | — | — | 0 | 1 | 8 | 18 ½ | 0 | 1 | 10 | 5 ½ | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 1 | 6 | 7 ⅕ | 0 | 0 | 6 | 2 ⅖ | |
| Frankincense of France, or Parrosin, the 112 pounds | 0 | 12 | 0 | — | — | — | 0 | 11 | 7 | 19 | 0 | 12 | 1 | 7 | 0 | 3 | 10 | 13 | 0 | 4 | 0 | 9 | 0 | 7 | 9 | 13 ⅘ | 0 | 2 | 7 | 4 ⅗ | F g 36 |
| | | | | | | | 0 | 6 | 11 | 14 | 0 | 7 | 5 | 2 | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 6 | 1 | 8 ⅘ | 0 | 2 | 0 | 9 ⅗ | |
| Galanga, the pound | 0 | 1 | 6 | — | — | — | 0 | 0 | 10 | 9 ¼ | 0 | 0 | 11 | 2 ¾ | 0 | 0 | 3 | 9 ¾ | 0 | 0 | 3 | 14 ¼ | 0 | 0 | 9 | 3 ⅗ | 0 | 0 | 3 | 1 ⅕ | K 11 |
| Galbanum, the pound | 0 | 1 | 6 | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | |
| General, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 0 | 3 | 2 | 0 | 0 | 3 | 6 | 0 | 0 | 8 | 3 ⅕ | 0 | 0 | 2 | 14 ⅖ | |
| Gentiana, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 ¾ | 0 | 0 | 3 | 14 ¼ | 0 | 0 | 1 | 3 ¼ | 0 | 0 | 1 | 4 ¾ | 0 | 0 | 3 | 1 ⅕ | 0 | 0 | 1 | 0 ⅖ | |
| Grains of Guinea, or French grains, the 112 ℔ | 1 | 10 | 0 | — | — | — | 0 | 17 | 5 | 5 | 0 | 18 | 6 | 15 | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 15 | 3 | 12 | 0 | 5 | 1 | 4 | |
| *Vide in* G. | | | | | | | 1 | 9 | 1 | 17 ½ | 1 | 10 | 3 | 7 ½ | 0 | 9 | 8 | 12 ½ | 0 | 10 | 1 | 2 ½ | 0 | 19 | 6 | 4 ½ | 0 | 6 | 6 | 1 ½ | F g 36 |
| Grana Pinæ, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅖ | 0 | 0 | 2 | 0 ⅘ | K 11 |
| Grana Tinctorum, the ℔ | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 ¾ | 0 | 1 | 6 | 11 ¼ | 0 | 0 | 5 | 16 ¼ | 0 | 0 | 6 | 3 ¾ | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |
| Granadilla Peruviana, the ℔ | — | — | — | 0 | 4 | 0 | 0 | 1 | 1 | 8 ⅕ | 0 | 1 | 2 | 0 ⅕ | 0 | 1 | 1 | 8 ⅕ | 0 | 1 | 2 | 0 ⅕ | 0 | 1 | 0 | 5 ⅖ | 0 | 1 | 0 | 5 ⅖ | L 73 |
| Green ginger, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 ⅘ | 0 | 0 | 4 | 1 ⅗ | |
| Guinea pepper, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅖ | 0 | 0 | 2 | 0 ⅘ | K 11 |
| Gum: Animi, the pound | 0 | 1 | 0 | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gum: Arabick, or Gum seneca, the 112 ℔, *for dyers use, as by 3 and 4 Ann. cap. 4. But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed,* free. | 1 | 10 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | F f |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gum S: *By 25 Geo. II. cap. 32.* Gum senega, *imported from any part of Europe by British in British-built ships, the* 100 ℔ | — | — | — | — | — | — | 0 | 10 | 0 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | Ff |
| Armoniack, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Caramen, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 3/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 7/5 | K 11 |
| Carannæ, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 3/5 | 0 | 0 | 8 | 3 1/5 | |
| Copal, the pound | — | — | — | 0 | 0 | 10 | 0 | 0 | 2 | 15 7/8 | 0 | 0 | 2 | 18 3/8 | 0 | 0 | 2 | 15 7/8 | 0 | 0 | 2 | 18 3/8 | 0 | 0 | 2 | 11 1/8 | 0 | 0 | 2 | 11 1/8 | L 73 |
| Elemni, the pound | 0 | 0 | 10 | — | — | — | 0 | 0 | 5 | 16 1/4 | 0 | 0 | 6 | 3 3/4 | 0 | 0 | 1 | 18 3/4 | 0 | 0 | 2 | 1 1/4 | 0 | 0 | 5 | 2 | 0 | 0 | 1 | 14 | |
| Guaiaci, the pound | 0 | 4 | 0 | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hederæ, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 3/5 | 0 | 0 | 8 | 3 1/5 | K 11 |
| Juniperi. *Vide* Gum Sandrake. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lack, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| *If* Stick-lack, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. *And by* 8 *Geo. I. cap.* 15. § 10, *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *If* Cake-lack, *for dyers use, as by* 3 & 4 *Ann. cap.* 4. *the* ℔ | — | — | — | — | — | — | 0 | 0 | 2 | 5 9/10 | 0 | 0 | 2 | 8 9/10 | 0 | 0 | 0 | 15 3/20 | 0 | 0 | 0 | 16 3/20 | 0 | 0 | 2 | 0 1/5 | 0 | 0 | 0 | 13 2/5 | Ad 11 |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| DRUGS, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gum: Opoponax, the pound | 0 | 6 | 8 | — | — | — | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 1 0 | 0 | 1 | 3 | 10 | 0 | 1 | 4 | 10 | 0 | 3 | 4 | 16 | 0 | 1 | 1 | 12 | D |
| Gum: Sandrake, or Juniperi, the 112 ℔ — | 1 | 8 | 0 | — | — | — | 0 | 16 | 3 | 6 | 0 | 17 | 3 | 18 | 0 | 5 | 5 | 2 | 0 | 5 | 9 | 6 | 0 | 14 | 3 | 7 $\frac{1}{5}$ | 0 | 4 | 9 | 2 $\frac{2}{5}$ | |
| Gum: Sarcocol, the pound — | 0 | 1 | 6 | — | — | — | 0 | 0 | 10 | 9 $\frac{1}{4}$ | 0 | 0 | 11 | 2 $\frac{3}{4}$ | 0 | 0 | 3 | 9 $\frac{3}{4}$ | 0 | 0 | 3 | 14 $\frac{1}{4}$ | 0 | 0 | 9 | 3 $\frac{3}{5}$ | 0 | 0 | 3 | 1 $\frac{1}{5}$ | |
| Gum: Seneca. *Vide* Gum arabick. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gum: Serapinum, or Sagapenum, the pound | 0 | 1 | 6 | — | — | — | 0 | 0 | 10 | 9 $\frac{1}{4}$ | 0 | 0 | 11 | 2 $\frac{3}{4}$ | 0 | 0 | 3 | 9 $\frac{3}{4}$ | 0 | 0 | 3 | 14 $\frac{1}{4}$ | 0 | 0 | 9 | 3 $\frac{3}{5}$ | 0 | 0 | 3 | 1 $\frac{1}{5}$ | |
| Gum: Taccamahaccæ, the ℔ | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 $\frac{3}{5}$ | 0 | 0 | 8 | 3 $\frac{1}{5}$ | |
| Gum: Tragagant, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 $\frac{1}{2}$ | 0 | 0 | 7 | 8 $\frac{1}{2}$ | 0 | 0 | 2 | 6 $\frac{1}{2}$ | 0 | 0 | 2 | 9 $\frac{1}{2}$ | 0 | 0 | 6 | 2 $\frac{2}{5}$ | 0 | 0 | 2 | 0 $\frac{4}{5}$ | |
| Gutta gambæ. *Vide* Cambogium. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | K 11 |
| Hermodactilus, the pound — | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 $\frac{4}{5}$ | 0 | 0 | 4 | 1 $\frac{3}{5}$ | |
| Holliwortles. *Vide* Bunkins. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Horns of harts or stags, the hundred — | 1 | 10 | 0 | — | — | — | 0 | 17 | 5 | 5 | 0 | 18 | 6 | 15 | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 15 | 3 | 12 | 0 | 5 | 1 | 4 | |
| Hypocistis, the pound — | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 $\frac{4}{5}$ | 0 | 0 | 4 | 1 $\frac{3}{5}$ | |
| Jesuits bark. *Vide* Cortex Peruvianus. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Incense, or Olibanum, the 112 ℔ — | 5 | 0 | 0 | — | — | — | 2 | 18 | 1 | 10 | 3 | 1 | 10 | 10 | 0 | 19 | 4 | 10 | 1 | 0 | 7 | 10 | 2 | 11 | 0 | — | 0 | 17 | 0 | — | D |
| Jolop, the pound — | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 $\frac{3}{5}$ | 0 | 0 | 8 | 3 $\frac{1}{5}$ | |
| Ireos, the 112 ℔ — | 2 | 10 | 0 | — | — | — | 1 | 9 | 0 | 15 | 1 | 10 | 11 | 5 | 0 | 9 | 8 | 5 | 0 | 10 | 3 | 15 | 1 | 5 | 6 | — | 0 | 8 | 6 | — | |
| Misglass, *for dyers use, as by 3 and 4 Ann. cap.* 4. the 112 ℔ — | 5 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

DRUGS,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | *References* to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| DRUGS, vocat. *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed*, free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jujubes, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | K 11 |
| Juniper berries, the 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 10 | 2 | 8 | 0 | 3 | 4 | 16 | |
| Labdanum, or Lapadonum, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Lack. *Vide* Gum lack. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Calaminaris, the 112 ℔ | 0 | 16 | 8 | — | — | — | 0 | 9 | 8 | 5 | 0 | 10 | 3 | 15 | 0 | 3 | 2 | 15 | 0 | 3 | 5 | 5 | 0 | 8 | 6 | — | 0 | 2 | 10 | — | |
| Contra yerva, the ounce | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 1/2 | 0 | 3 | 1 | 2 1/2 | 0 | 0 | 11 | 12 1/2 | 0 | 1 | 0 | 7 1/2 | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | |
| Hæmatitis, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| *Vide* Blood-stones *in* S. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hibernicus, the hundred weight, containing 112 ℔ | — | — | — | 1 | 0 | 0 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 1 | 7 | 0 | 5 | 1 | 7 | L 73 |
| Hyacinthi, the pound | — | — | — | 0 | 4 | 0 | 0 | 1 | 1 | 8 1/5 | 0 | 1 | 2 | 0 1/5 | 0 | 1 | 1 | 8 1/5 | 0 | 1 | 2 | 0 1/5 | 0 | 1 | 0 | 5 2/5 | 0 | 1 | 0 | 5 2/5 | |
| Judaicus, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | K 11 |
| Lazuli, the pound | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |
| Magnetis, the pound | — | — | — | 0 | 1 | 0 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 1 7/20 | 0 | 0 | 3 | 1 7/20 | |
| Nephriticus, the pound | — | — | — | 0 | 5 | 0 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 3 | 6 3/4 | 0 | 1 | 3 | 6 3/4 | L 73 |
| Ostiocolla, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 7/40 | 0 | 0 | 1 | 13 7/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | |
| Rubinus, the pound | — | — | — | 0 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sapphirus, the pound | — | — | — | 0 | 1 | | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 1 7/20 | 0 | 0 | 3 | 1 7/20 | |
| Smaragdus, the pound | — | — | — | 0 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |

Lapis S 2

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DRUGS,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. II. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lapis: Spongiæ, the pound | — | — | — | 0 | 1 | | 0 | 0 | 3 | $7\frac{1}{20}$ | 0 | 0 | 3 | $10\frac{1}{20}$ | 0 | 0 | 3 | $7\frac{1}{20}$ | 0 | 0 | 3 | $10\frac{1}{20}$ | 0 | 0 | 3 | $1\frac{7}{20}$ | 0 | 0 | 3 | $1\frac{7}{20}$ | L 73 |
| Lapis: Topagæ, the pound | — | — | — | 0 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lapis: Tutiæ, the pound | 0 | 1 | 0 | — | — | | 0 | 0 | 6 | $19\frac{1}{2}$ | 0 | 0 | 7 | $8\frac{1}{2}$ | 0 | 0 | 2 | $6\frac{1}{2}$ | 0 | 0 | 2 | $9\frac{1}{2}$ | 0 | 0 | 6 | $2\frac{2}{5}$ | 0 | 0 | 2 | $0\frac{4}{5}$ | K 11 |
| Leaves of: Roses, the pound | 0 | 1 | 0 | — | — | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Leaves of: Violets or flowers, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | $1\frac{3}{5}$ | 0 | 0 | 1 | $7\frac{1}{5}$ | |
| Lentiles, the pound | 0 | 0 | 3 | — | — | — | 0 | 0 | 1 | $14\frac{7}{8}$ | 0 | 0 | 1 | $17\frac{1}{8}$ | 0 | 0 | 0 | $11\frac{5}{8}$ | 0 | 0 | 0 | $12\frac{3}{8}$ | 0 | 0 | 1 | $10\frac{3}{5}$ | 0 | 0 | 0 | $10\frac{1}{5}$ | |
| Lignum: Aloes, the pound | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |
| Lignum: Asphaltum, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | $19\frac{1}{2}$ | 0 | 0 | 7 | $8\frac{1}{2}$ | 0 | 0 | 2 | $6\frac{1}{2}$ | 0 | 0 | 2 | $9\frac{1}{2}$ | 0 | 0 | 6 | $2\frac{2}{5}$ | 0 | 0 | 2 | $0\frac{4}{5}$ | |
| Lignum: Nephriticum, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | $9\frac{3}{5}$ | 0 | 0 | 8 | $3\frac{1}{5}$ | |
| Lignum: Rhodium, the 112 ℔ | 0 | 10 | 0 | — | — | | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |
| Lignum: Vitæ, the 112 ℔ | 0 | 10 | 0 | — | — | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lignum: *But by 1 Geo. II. cap. 17. § 5. if* Lignum vitæ *be regularly imported from the British plantations in America, it is* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Limum. *Vide* Argentum sublime. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Litharge, *for dyers use, as by 3 and 4 Ann. cap. 4.*: Of gold, the 112 ℔ | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | $10\frac{4}{5}$ | 0 | 2 | 5 | $6\frac{4}{5}$ | 0 | 0 | 9 | $3\frac{3}{5}$ | 0 | 0 | 9 | $15\frac{3}{5}$ | 0 | 2 | 0 | $2\frac{2}{5}$ | 0 | 0 | 8 | $0\frac{4}{5}$ | Ad 11 |
| Litharge, *for dyers use, as by 3 and 4 Ann. cap. 4.*: Of silver, the 112 ℔ | 0 | 10 | 0 | — | — | — | 0 | 1 | 10 | 19 | 0 | 2 | 0 | 9 | 0 | 0 | 7 | 13 | 0 | 0 | 8 | 3 | 0 | 1 | 8 | 2 | 0 | 0 | 6 | 14 | |
| Locust, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 0 | 3 | 2 | 0 | 0 | 3 | 6 | 0 | 0 | 8 | $3\frac{1}{5}$ | 0 | 0 | 2 | $14\frac{2}{5}$ | K 11 |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lupines, the 112 ℔ | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |
| Lyntiscus, or Xylobalsamum, the pound | 0 | 1 | 8 | — | — | — | 0 | 0 | 11 | 12 ½ | 0 | 1 | 0 | 7 ½ | 0 | 0 | 3 | 17 ½ | 0 | 0 | 4 | 2 ½ | 0 | 0 | 10 | 4 | 0 | 0 | 3 | 8 | |
| Madder roots, or Rubea tinctorum, *for dyers use, as by 3d and 4th of Ann. cap.* 4. the pound | 0 | 1 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Manna, the pound | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 ¾ | 0 | 1 | 6 | 11 ¼ | 0 | 0 | 5 | 16 ¼ | 0 | 0 | 6 | 3 ¾ | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |
| Marmelade, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅖ | 0 | 0 | 2 | 0 ⅘ | K 11 |
| Mastick red, the pound | 0 | 1 | 0 | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mastick white, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Mechoachan, the pound | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 ¾ | 0 | 1 | 6 | 11 ¼ | 0 | 0 | 5 | 16 ¼ | 0 | 0 | 6 | 3 ¾ | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |
| Mercury Precipitat, the pound | 0 | 6 | 8 | — | — | — | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 1 | 3 | 10 | 0 | 1 | 4 | 10 | 0 | 3 | 4 | 16 | 0 | 1 | 1 | 12 | |
| Mercury Sublimat, the pound | 0 | 3 | 0 | — | — | — | 0 | 1 | 8 | 18 ½ | 0 | 1 | 10 | 5 ½ | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 1 | 6 | 7 ⅓ | 0 | 0 | 6 | 2 ⅔ | |
| Millium solis, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅖ | 0 | 0 | 2 | 0 ⅘ | |
| Mirabolanes condited, the pound | 0 | 1 | 8 | — | — | — | 0 | 0 | 11 | 12 ½ | 0 | 1 | 0 | 7 ½ | 0 | 0 | 3 | 17 ½ | 0 | 0 | 4 | 2 ½ | 0 | 0 | 10 | 4 | 0 | 0 | 3 | 8 | |
| Mirabolanes dry, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅖ | 0 | 0 | 2 | 0 ⅘ | |
| Myrtle berries, the pound | 0 | 1 | 0 | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mithridate Venetiæ, the ℔ *Vide in* M. | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mother of pearl shells, not of East-India, the pound | — | — | — | 0 | 1 | 0 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 1 7/20 | 0 | 0 | 3 | 1 7/20 | L 73 |
| Mummia, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Musk, the ounce troy | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | |
| Musk, Cods, the dozen | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | |
| Myrrha, the pound | 0 | 3 | 0 | — | — | — | 0 | 1 | 8 | 18 1/2 | 0 | 1 | 10 | 5 1/2 | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 1 | 6 | 7 1/5 | 0 | 0 | 6 | 2 2/5 | |
| Nardus Celtica, or Spica Romana, the 112 ℔ | 5 | 12 | 0 | — | — | — | 3 | 5 | 1 | 4 | 3 | 9 | 3 | 12 | 1 | 1 | 8 | 8 | 1 | 3 | 1 | 4 | 2 | 17 | 1 | 8 4/5 | 0 | 19 | 0 | 9 3/5 | |
| Nigella, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Nitrum, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 4/5 | 0 | 0 | 4 | 1 3/5 | |
| Nutmegs condited, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 3/5 | 0 | 0 | 8 | 3 1/5 | |
| Nux de Ben, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Nux Cupressi, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | K 11 |
| Nux Indica, the piece | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | |
| Nux Pini, or Grana pini, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Nux Pistachiæ. *Vide* Pistachias. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nux Vomica, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Olibanum, or Incense, the 112 ℔ | 5 | 0 | 0 | — | — | — | 2 | 18 | 1 | 10 | 3 | 1 | 10 | 10 | 0 | 19 | 4 | 10 | 1 | 0 | 7 | 10 | 2 | 11 | 0 | — | 0 | 17 | 0 | — | |
| Opium, the pound | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |
| Orabus, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | |
| Orange-flower Ointment, the pound | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 3/4 | 0 | 1 | 6 | 11 1/4 | 0 | 0 | 5 | 16 1/4 | 0 | 0 | 6 | 3 3/4 | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Orange-flower Water, the gallon | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 1/2 | 0 | 3 | 1 | 2 1/2 | 0 | 0 | 11 | 12 1/2 | 0 | 1 | 0 | 7 1/2 | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | D |
| Orcant, or Almiet, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Origanum, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Orpiment, or Auripigmentum, the 112 ℔ | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | K 11 |
| Osipium huirredum, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | |
| Ossa de corde cervi, the pound | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | |
| Oil of Almonds, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Oil of Amber, the pound | 0 | 10 | 0 | — | — | — | 0 | 6 | 9 | — | 0 | 7 | 1 | 10 | 0 | 2 | 3 | — | 0 | 2 | 4 | 10 | 0 | 5 | 4 | 19 | 0 | 2 | 0 | 3 | Ka 11. 2 |
| Oleum annisi, the pound | — | — | — | 0 | 5 | 0 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 3 | 6 3/4 | 0 | 1 | 3 | 6 3/4 | L 73 |
| Oil de Bay, the 112 ℔ | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | K 11 |
| Oil de Ben, the pound | 0 | 6 | 8 | — | — | — | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 1 | 3 | 10 | 0 | 1 | 4 | 10 | 0 | 3 | 4 | 16 | 0 | 1 | 1 | 12 | |
| Oleum: Cariophyllorum, the pound | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 6 | 13 1/2 | 0 | 2 | 6 | 13 1/2 | D |
| Oleum: Carui, the pound | — | — | — | 0 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oleum: Cinnamomi, the oun. troy | — | — | — | 0 | 5 | | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 3 | 6 3/4 | 0 | 1 | 3 | 6 3/4 | L 73 |
| Oleum: Cymini, the pound | — | — | — | 0 | 4 | 0 | 0 | 1 | 1 | 8 1/7 | 0 | 1 | 2 | 0 1/5 | 0 | 1 | 1 | 8 1/3 | 0 | 1 | 2 | 0 1/5 | 0 | 1 | 0 | 5 2/5 | 0 | 1 | 0 | 5 2/5 | |
| Oleum: Juniperi, the pound | — | — | — | 0 | 2 | 0 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 2 7/10 | 0 | 0 | 6 | 2 7/10 | |
| Oil of mace or nutmegs, the pound | 0 | 6 | 0 | — | — | — | 0 | 3 | 5 | 17 | 0 | 3 | 8 | 11 | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 3 | 0 | 14 2/5 | 0 | 1 | 0 | 4 4/5 | K 11 |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oleum: Nucis muscatæ liquidum, the pound — | — | — | — | 0 | 6 | 8 | 0 | 1 | 10 | 7 | 0 | 1 | 11 | 7 | 0 | 1 | 10 | 7 | 0 | 1 | 11 | 7 | 0 | 1 | 8 | 9 | 0 | 1 | 8 | 9 | L 73 |
| Oleum: Origani, the pound — | — | — | — | 0 | 5 | 0 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 3 | 6 3/4 | 0 | 1 | 3 | 6 3/4 | |
| Oleum: Palmæ, the hundred weight, cont. 112 ℔ | — | — | — | 1 | 0 | 0 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 1 | 7 | 0 | 5 | 1 | 7 | |
| Oleum: Petroleum, the pound | 0 | 1 | 8 | — | — | — | 0 | 0 | 11 | 12 1/2 | 0 | 1 | 0 | 7 1/2 | 0 | 0 | 3 | 17 1/2 | 0 | 0 | 4 | 2 1/2 | 0 | 0 | 10 | 4 | 0 | 0 | 3 | 8 | K 11 |
| Oleum: Rhodii, the pound — | — | — | — | 2 | 10 | 0 | 0 | 13 | 11 | 12 1/2 | 0 | 14 | 7 | 2 1/2 | 0 | 13 | 11 | 12 1/2 | 0 | 14 | 7 | 2 1/2 | 0 | 12 | 9 | 7 1/2 | 0 | 12 | 9 | 7 1/2 | L 73 |
| Oil of rosemary, the pound | 0 | 8 | 0 | — | — | — | 0 | 4 | 7 | 16 | 0 | 4 | 11 | 8 | 0 | 1 | 6 | 12 | 0 | 1 | 7 | 16 | 0 | 4 | 0 | 19 1/5 | 0 | 1 | 4 | 6 2/5 | K 11 |
| Oleum sassafræ, the pound | — | — | — | 0 | 4 | 0 | 0 | 1 | 1 | 8 1/5 | 0 | 1 | 2 | 0 1/5 | 0 | 1 | 1 | 8 1/5 | 0 | 1 | 2 | 0 1/5 | 0 | 1 | 0 | 5 2/5 | 0 | 1 | 0 | 5 2/5 | L 73 |
| Oil de scorpions, the pound | 0 | 2 | 8 | — | — | — | 0 | 1 | 6 | 12 | 0 | 1 | 7 | 16 | 0 | 0 | 6 | 4 | 0 | 0 | 6 | 12 | 0 | 1 | 4 | 6 2/5 | 0 | 0 | 5 | 8 4/5 | K 11 |
| Oil of spike, the pound — | 0 | 1 | 8 | — | — | — | 0 | 0 | 11 | 12 1/2 | 0 | 1 | 0 | 7 1/2 | 0 | 0 | 3 | 17 1/2 | 0 | 0 | 4 | 2 1/2 | 0 | 0 | 10 | 4 | 0 | 0 | 3 | 8 | |
| Oleum thymæ, the pound | — | — | — | 0 | 5 | 0 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 3 | 6 3/4 | 0 | 1 | 3 | 6 3/4 | L 73 |
| Oil of turpentine, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | K 11 |
| Oleum vitrioli, the pound | — | — | — | 0 | 1 | 0 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 1 7/20 | 0 | 0 | 3 | 1 7/20 | |
| Oil: Orange, Jessamine, or other perfumed oils, not otherwise rated, the pound | — | — | — | 0 | 5 | 0 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 4 | 15 1/4 | 0 | 1 | 5 | 10 1/4 | 0 | 1 | 3 | 6 3/4 | 0 | 1 | 3 | 6 3/4 | L 73 |
| Oil: Chemical oils, not otherwise rated, the pound — | — | — | — | 0 | 2 | 0 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 2 7/10 | 0 | 0 | 6 | 2 7/10 | |
| Panis porcinus. *See* Cyclamen. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Panther, the pound — | 4 | 0 | 0 | — | — | — | 2 | 6 | 6 | — | 2 | 9 | 6 | — | 0 | 15 | 6 | — | 0 | 16 | 6 | — | 2 | 0 | 9 | 12 | 0 | 13 | 7 | 4 | K 11 |
| Parrosin. *See* Frankincense. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pearl beaten, the ounce troy — | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. II. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c. p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pellitory, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | D |
| Pepper long, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Piony seeds, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Pistachias, or Nux pistachiæ, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | K 11 |
| Pistolochia. *Vide* Bunkins. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pix Burgundiæ, the 112 ℔ | 0 | 15 | 0 | — | — | — | 0 | 14 | 6 | 18 3/4 | 0 | 15 | 1 | 13 3/4 | 0 | 4 | 10 | 6 1/4 | 0 | 5 | 0 | 11 1/4 | 0 | 9 | 9 | 2 1/4 | 0 | 3 | 3 | 0 3/4 | F g 36 |
| Polypodium, the pound | 0 | 0 | 4 | — | — | — | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 0 | 15 1/2 | 0 | 0 | 0 | 16 1/2 | 0 | 0 | 2 | 0 4/5 | 0 | 0 | 0 | 13 3/5 | |
| Polium montanum, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | K 11 |
| Pomegranate peels, *for dyers use, as by 3 and 4 Ann. cap.* 4. the 112 ℔ | 2 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by 8 Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pompholix, the pound | — | — | — | 0 | 0 | 4 | 0 | 0 | 1 | 2 7/20 | 0 | 0 | 1 | 3 7/20 | 0 | 0 | 1 | 2 7/20 | 0 | 0 | 1 | 3 7/20 | 0 | 0 | 1 | 0 9/20 | 0 | 0 | 1 | 0 9/20 | L 73 |
| Poppy seeds, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | K 11 |
| Precipitat. *Vide* Mercury precipitat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prunelloes, or Prunes of Brunolia, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | K 11 |
| Psyllium, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Quicksilver. *Vide* Argentum sublime. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Radix: Bistortæ, the hund. weight, cont. 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 ½ | 0 | 2 | 11 | 0 ½ | 0 | 2 | 9 | 10 ½ | 0 | 2 | 11 | 0 ½ | 0 | 2 | 6 | 13 ½ | 0 | 2 | 6 | 13 ½ | L 73 |
| Radix: Cassuminar, not of the East-Indies, the pound | — | — | — | 0 | 5 | 0 | 0 | 1 | 4 | 15 ¼ | 0 | 1 | 5 | 10 ¼ | 0 | 1 | 4 | 15 ¼ | 0 | 1 | 5 | 10 ¼ | 0 | 1 | 3 | 6 ¾ | 0 | 1 | 3 | 6 ¾ | |
| Radix: Contrayerva, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | K 11 |
| Radix: Enulæ campanæ, the C. wt. cont. 112 ℔ | — | — | — | 1 | 0 | 0 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 1 | 7 | 0 | 5 | 1 | 7 | L 73 |
| Radix: Eringii, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | |
| Radix: Esulæ, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅘ | 0 | 0 | 2 | 0 ⅘ | K 11 |
| Radix: Hypocacuanæ, the pound | — | — | — | 0 | 6 | 8 | 0 | 1 | 10 | 7 | 0 | 1 | 11 | 7 | 0 | 1 | 10 | 7 | 0 | 1 | 11 | 7 | 0 | 1 | 8 | 9 | 0 | 1 | 8 | 9 | L 73 |
| Radix: Mei athamantici, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | |
| Radix: Peoniæ, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 ⅗ | 0 | 0 | 1 | 7 ⅕ | K 11 |
| Radix: Phu, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | L 73 |
| Radix: Scorcionera, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | K 11 |
| Radix: Serpentariæ, the pound | — | — | — | 0 | 2 | 6 | 0 | 0 | 8 | 7 ⅝ | 0 | 0 | 8 | 15 ⅛ | 0 | 0 | 8 | 7 ⅝ | 0 | 0 | 8 | 15 ⅛ | 0 | 0 | 7 | 13 ⅜ | 0 | 0 | 7 | 13 ⅜ | L 73 |
| Radix: Tormentillæ, the C. wt. cont. 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 ½ | 0 | 2 | 11 | 0 ½ | 0 | 2 | 9 | 10 ½ | 0 | 2 | 11 | 0 ½ | 0 | 2 | 6 | 13 ½ | 0 | 2 | 6 | 13 ½ | |
| Red lead, the 112 ℔ | 0 | 16 | 8 | — | — | — | 0 | 9 | 8 | 5 | 0 | 10 | 3 | 15 | 0 | 3 | 2 | 15 | 0 | 3 | 5 | 5 | 0 | 8 | 6 | — | 0 | 2 | 10 | — | K 11 |
| Resina: Jalapii, the pound | — | — | — | 0 | 10 | | 0 | 2 | 9 | 10 ½ | 0 | 2 | 11 | 0 ½ | 0 | 2 | 9 | 10 ½ | 0 | 2 | 11 | 0 ½ | 0 | 2 | 6 | 13 ½ | 0 | 2 | 6 | 13 ½ | L 73 |
| Resina: Scamonii, the ℔ | — | — | — | 0 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rhabarbarum, or Rhubarb, the pound | 1 | 0 | 0 | — | — | — | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 10 | 2 | 8 | 0 | 3 | 4 | 16 | K 11 |
| Rhaponticum, the pound | 0 | 13 | 4 | — | — | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 0 | 2 | 7 | — | 0 | 2 | 9 | — | 0 | 6 | 9 | 12 | 0 | 2 | 3 | 4 | |

Drugs,

| Inwards. | Rate 1s. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| DRUGS, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rhinehurst, the hundred weight, cont. 112 ℔ | — | — | — | 1 | 0 | 0 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 1 | 7 | 0 | 5 | 1 | 7 | L 73 |
| Rosalgar. *Vide* Arsnick. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rosset, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 $\frac{3}{4}$ | 0 | 0 | 3 | 14 $\frac{1}{4}$ | 0 | 0 | 1 | 3 $\frac{1}{4}$ | 0 | 0 | 1 | 4 $\frac{3}{4}$ | 0 | 0 | 3 | 1 $\frac{1}{5}$ | 0 | 0 | 1 | 0 $\frac{2}{5}$ | K 11 |
| Rubea Tinctorum. *Vide* Madder roots. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saccharum Saturni, the pound | — | — | — | 0 | 1 | | 0 | 0 | 3 | 7 $\frac{1}{20}$ | 0 | 0 | 3 | 10 $\frac{1}{20}$ | 0 | 0 | 3 | 7 $\frac{1}{20}$ | 0 | 0 | 3 | 10 $\frac{1}{20}$ | 0 | 0 | 3 | 1 $\frac{7}{20}$ | 0 | 0 | 3 | 1 $\frac{7}{20}$ | L 73 |
| Salop, not of the East-Indies, the pound | — | — | — | 0 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sal { Alkali, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 $\frac{3}{5}$ | 0 | 0 | 8 | 3 $\frac{1}{5}$ | K 11 |
| Sal { Armoniacum, *for dyers use, as by 3 and 4 Ann. cap. 4.* the pound | 0 | 1 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sal { Gem, *for dyers use, as by 3 and 4 Ann. cap. 4.* the pound | 0 | 0 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sal { *But by 8 Geo. I. cap. 15 § 10. if* Sal armoniacum, *and* Sal gem *are regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sal { Nitre, the pound | 0 | 1 | 6 | — | — | — | 0 | 0 | 10 | 9 $\frac{1}{4}$ | 0 | 0 | 11 | 2 $\frac{3}{4}$ | 0 | 0 | 3 | 9 $\frac{3}{4}$ | 0 | 0 | 3 | 14 $\frac{1}{4}$ | 0 | 0 | 9 | 3 $\frac{3}{5}$ | 0 | 0 | 3 | 1 $\frac{1}{5}$ | K 11 |

DRUGS,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By Strangers. | | | | Paid on importation. From the place of their growth, and in British-built ships. By British. | | | | Paid on importation. From the place of their growth, and in British-built ships. By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | Repaid on due exportation. From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sal: Prunellæ, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | $13\frac{21}{40}$ | 0 | 0 | 1 | $15\frac{1}{40}$ | 0 | 0 | 1 | $13\frac{21}{40}$ | 0 | 0 | 1 | $15\frac{1}{40}$ | 0 | 0 | 1 | $10\frac{27}{40}$ | 0 | 0 | 1 | $10\frac{27}{40}$ | L 73 |
| Sal: Succini, the pound | — | — | — | 0 | 4 | 0 | 0 | 1 | 1 | $8\frac{4}{5}$ | 0 | 1 | 2 | $0\frac{1}{5}$ | 0 | 1 | 1 | $8\frac{4}{5}$ | 0 | 1 | 2 | $0\frac{1}{5}$ | 0 | 1 | 0 | $5\frac{2}{5}$ | 0 | 1 | 0 | $5\frac{2}{5}$ | |
| Sal: Tamarisci, the pound | — | — | — | 0 | 5 | 0 | 0 | 1 | 4 | $15\frac{1}{4}$ | 0 | 1 | 5 | $10\frac{1}{4}$ | 0 | 1 | 4 | $15\frac{1}{4}$ | 0 | 1 | 5 | $10\frac{1}{4}$ | 0 | 1 | 3 | $6\frac{1}{4}$ | 0 | 1 | 3 | $6\frac{1}{4}$ | |
| Sal: Tartari, the pound | — | — | — | 0 | 1 | | 0 | 0 | 3 | $7\frac{1}{20}$ | 0 | 0 | 3 | $10\frac{1}{20}$ | 0 | 0 | 3 | $7\frac{1}{20}$ | 0 | 0 | 3 | $10\frac{1}{20}$ | 0 | 0 | 3 | $1\frac{7}{20}$ | 0 | 0 | 3 | $1\frac{7}{20}$ | |
| Sal: Vitrioli, the pound | — | — | — | 0 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sal Volatile: Armoniaci, the pound | — | — | — | 0 | 2 | | 0 | 0 | 6 | $14\frac{1}{10}$ | 0 | 0 | 7 | $0\frac{1}{10}$ | 0 | 0 | 6 | $14\frac{1}{10}$ | 0 | 0 | 7 | $0\frac{1}{10}$ | 0 | 0 | 6 | $2\frac{7}{10}$ | 0 | 0 | 6 | $2\frac{7}{10}$ | |
| Sal Volatile: Cornu cervi, the pound | — | — | — | 0 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sandiver, the 112 ℔ | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | K 11 |
| Sandracha, or Gum sandracha, or Gum juniperi, the 112 ℔ | 1 | 8 | 0 | — | — | — | 0 | 16 | 3 | 6 | 0 | 17 | 3 | 18 | 0 | 5 | 5 | 2 | 0 | 5 | 9 | 6 | 0 | 14 | 3 | $7\frac{1}{5}$ | 0 | 4 | 9 | $2\frac{2}{5}$ | |
| Sanguis Draconis, the ℔ | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Sanguis Hirci, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | $19\frac{1}{2}$ | 0 | 0 | 7 | $8\frac{1}{2}$ | 0 | 0 | 2 | $6\frac{1}{2}$ | 0 | 0 | 2 | $9\frac{1}{2}$ | 0 | 0 | 6 | $2\frac{2}{5}$ | 0 | 0 | 2 | $0\frac{4}{5}$ | |
| Sarsaparilla, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Sassafras wood, or roots, the 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 10 | 2 | 8 | 0 | 3 | 4 | 16 | |
| Saunders: Red, *alias* Stock, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. the pound | 4 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saunders: *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Saunders { white, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | D |
| Saunders { yellow, the ℔ – | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 4/5 | 0 | 0 | 4 | 1 3/5 | |
| Scammony. *Vide* Diagredium. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Scincus marinus, the piece | 0 | 0 | 4 | — | — | — | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 0 | 15 1/2 | 0 | 0 | 0 | 16 1/2 | 0 | 0 | 2 | 0 4/5 | 0 | 0 | 0 | 13 3/5 | |
| Scordium, the pound —— | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | |
| Scorpions, the piece —— | 0 | 0 | 3 | — | — | — | 0 | 0 | 1 | 14 7/8 | 0 | 0 | 1 | 17 1/8 | 0 | 0 | 0 | 11 3/8 | 0 | 0 | 0 | 12 3/8 | 0 | 0 | 1 | 10 3/5 | 0 | 0 | 0 | 10 1/5 | |
| Sebestines, the pound —— | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Seeds for gardens, of all sorts, the pound —— | 0 | 0 | 8 | — | — | | | | | | | | | | | | | | | | | | | | | | | | | | K 11 |
| Seler montanus, the pound | | | | | | | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 15 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Semen cucumeris, Cucurb, Citrol, Melon, the pound —— | 0 | 0 | 8 | — | — | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sena, the pound —— | 0 | 2 | 6 | — | — | — | 0 | 1 | 5 | 8 3/4 | 0 | 1 | 6 | 11 1/4 | 0 | 0 | 5 | 16 1/4 | 0 | 0 | 6 | 3 3/4 | 0 | 1 | 3 | 6 | 0 | 0 | 5 | 2 | |
| Sevum, Cervinum, the pound —— | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | L 73 |
| Soldonella, the pound —— | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | |
| Sperma ceti { coarse, oily, the 112 ℔ —— | 4 | 0 | 0 | — | — | — | 2 | 6 | 6 | —— | 2 | 9 | 6 | —— | 0 | 15 | 6 | —— | 0 | 16 | 6 | —— | 2 | 0 | 9 | 12 | 0 | 13 | 7 | 4 | |
| Sperma ceti { fine, the pound – | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 1/2 | 0 | 3 | 1 | 2 1/2 | 0 | 0 | 11 | 12 1/2 | 0 | 1 | 0 | 7 1/2 | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | K 11 D |
| Spica Celtica, or Romana. *Vide* Nardus Celtica. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Spikenard, the pound —— | 0 | 6 | 8 | — | — | — | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 1 | 3 | 10 | 0 | 1 | 4 | 10 | 0 | 3 | 4 | 16 | 0 | 1 | 1 | 12 | |
| Spiritus cornu cervi, the pound —— | — | — | — | 0 | 2 | 0 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 14 1/10 | 0 | 0 | 7 | 0 1/10 | 0 | 0 | 6 | 2 7/10 | 0 | 0 | 6 | 2 7/10 | L 73 |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Drugs, vocat. | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Spiritus vitrioli, the pound | — | — | — | — | 0 | 6 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 13 21/40 | 0 | 0 | 1 | 15 1/40 | 0 | 0 | 1 | 10 27/40 | 0 | 0 | 1 | 10 27/40 | L 73 |
| Spodium, the pound | 0 | 1 | 6 | — | — | — | 0 | 0 | 10 | 9 1/4 | 0 | 0 | 11 | 2 3/4 | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 9 | 3 3/5 | 0 | 0 | 3 | 1 1/5 | K 11 |
| Spunges, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Squilla, the 112 ℔ | 1 | 5 | 0 | — | — | — | 0 | 14 | 6 | 7 1/2 | 0 | 15 | 5 | 12 1/2 | 0 | 4 | 10 | 2 1/2 | 0 | 5 | 1 | 17 1/2 | 0 | 12 | 9 | — | 0 | 4 | 3 | — | |
| Squinanthum, the pound | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Staphisager, the 112 ℔ | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | |
| Stechados, the pound | 0 | 0 | 10 | — | — | — | 0 | 0 | 5 | 16 1/4 | 0 | 0 | 6 | 3 3/4 | 0 | 0 | 1 | 18 3/4 | 0 | 0 | 2 | 1 1/4 | 0 | 0 | 5 | 2 | 0 | 0 | 1 | 14 | |
| Stibium. *Vide* Antimonium præparat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stick-lack. *Vide* Gum-lack. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stock. *Vide* Saunders red. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Storax calamita, the pound | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 1/2 | 0 | 3 | 1 | 2 1/2 | 0 | 0 | 11 | 12 1/2 | 0 | 1 | 0 | 7 1/2 | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | K 11 |
| Storax liquida, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 1/2 | 0 | 0 | 7 | 8 1/2 | 0 | 0 | 2 | 6 1/2 | 0 | 0 | 2 | 9 1/2 | 0 | 0 | 6 | 2 2/5 | 0 | 0 | 2 | 0 4/5 | |
| Succinum. *Vide* Carrabe. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Succus liquoritiæ, the pound | 0 | 1 | 0 | — | — | — | 0 | 1 | 5 | 2 | 0 | 1 | 5 | 11 | 0 | 1 | 1 | 4 | 0 | 1 | 1 | 7 | 0 | 1 | 4 | 4 9/10 | 0 | 1 | 0 | 18 3/10 | K 10 |
| Sulphur vivum, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 0 | 1 | 11 | 0 | 0 | 1 | 13 | 0 | 0 | 4 | 1 3/5 | 0 | 0 | 1 | 7 1/5 | K 11 |
| Sulphur vivum, the hundred weight, containing 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 9 | 10 1/2 | 0 | 2 | 11 | 0 1/2 | 0 | 2 | 6 | 13 1/2 | 0 | 2 | 6 | 13 1/2 | L 73 |
| Talke green, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 4/5 | 0 | 0 | 4 | 1 3/5 | K 11 |
| Talke white, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 3 | 9 3/4 | 0 | 0 | 3 | 14 1/4 | 0 | 0 | 1 | 3 1/4 | 0 | 0 | 1 | 4 3/4 | 0 | 0 | 3 | 1 1/5 | 0 | 0 | 1 | 0 2/5 | |
| Tamarinds, the pound | 0 | 0 | 10 | — | — | — | 0 | 0 | 5 | 16 1/4 | 0 | 0 | 6 | 3 3/4 | 0 | 0 | 1 | 18 3/4 | 0 | 0 | 2 | 1 1/4 | 0 | 0 | 5 | 2 | 0 | 0 | 1 | 14 | |
| Tartarum vitriolatum, the pound | — | — | — | 0 | 1 | 0 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 7 1/20 | 0 | 0 | 3 | 10 1/20 | 0 | 0 | 3 | 1 7/20 | 0 | 0 | 3 | 1 7/20 | L 73 |
| Terra lemnia, the pound | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 1/2 | 0 | 3 | 1 | 2 1/2 | 0 | 0 | 11 | 12 1/2 | 0 | 1 | 0 | 7 1/2 | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | K 11 |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Terra sigillata, the pound | 0 | 3 | 0 | — | — | — | 0 | 1 | 8 | 18 ½ | 0 | 1 | 10 | 5 ½ | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 1 | 6 | 7 ⅕ | 0 | 0 | 6 | 2 ⅖ | |
| Thlaspii semen, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅖ | 0 | 0 | 2 | 0 ⅘ | |
| Tincal. *Vide* Borax. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tornsal, *for dyers use, as by 3 and 4 Ann. cap. 4.* the pound | 0 | 0 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Treacle, common, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 ⅘ | 0 | 0 | 4 | 1 ⅗ | |
| Treacle, of Venice, the pound *Vide in* T. | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | K 11 |
| Trocisci de vipera, the ounce troy | 0 | 5 | 0 | — | — | — | 0 | 2 | 10 | 17 ½ | 0 | 3 | 1 | 2 ½ | 0 | 0 | 11 | 12 ½ | 0 | 1 | 0 | 7 ½ | 0 | 2 | 6 | 12 | 0 | 0 | 10 | 4 | |
| Turbith, the pound | 0 | 5 | 0 | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | |
| thapsiæ, the pound | 0 | 2 | 0 | — | — | — | 0 | 1 | 1 | 19 | 0 | 1 | 2 | 17 | 0 | 0 | 4 | 13 | 0 | 0 | 4 | 19 | 0 | 1 | 0 | 4 ⅘ | 0 | 0 | 4 | 1 ⅗ | |
| Turmerick, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 ½ | 0 | 0 | 7 | 8 ½ | 0 | 0 | 2 | 6 ½ | 0 | 0 | 2 | 9 ½ | 0 | 0 | 6 | 2 ⅖ | 0 | 0 | 2 | 0 ⅘ | |
| Turpentine, common, the 112 ℔ *If imported from the British plantations, for the bounty, see Chapter the third.* | 0 | 10 | 0 | — | — | — | 0 | 5 | 9 | 15 | 0 | 6 | 2 | 5 | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 5 | 1 | 4 | 0 | 1 | 8 | 8 | |
| Turpentine, of Venice, Scio, or Cyprus, the pound | 0 | 1 | 8 | — | — | — | 0 | 0 | 11 | 12 ½ | 0 | 1 | 0 | 7 ½ | 0 | 0 | 3 | 17 ½ | 0 | 0 | 4 | 2 ½ | 0 | 0 | 10 | 4 | 0 | 0 | 3 | 8 | |

Drugs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Paid on importation. Not from the place of their growth, or in foreign-built ships. By British. | | | | By Strangers. | | | | From the place of their growth, and in British-built ships. By British. | | | | By Strangers. | | | | Repaid on due exportation. Not from the place of, &c. By any Persons. | | | | From the place of, &c. By any Persons. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Drugs, vocat. Turpentine of Germany, or from any other place, not otherwise rated, the hund. weight, containing 112 ℔ — | — | — | — | 2 | 0 | 0 | 0 | 11 | 2 | 2 | 0 | 11 | 8 | 2 | 0 | 11 | 2 | 2 | 0 | 11 | 8 | 2 | 0 | 10 | 2 | 14 | 0 | 10 | 2 | 14 | L 73 |
| Verdigrease, *for dyers use, as by 3 and 4 Ann. cap.* 4. the pound — | 0 | 1 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *But by 8 Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vermillion. *Vide* Cinabrium. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vernish, the 112 ℔ — | 2 | 0 | 0 | — | — | — | 1 | 3 | 3 | — | 1 | 4 | 9 | — | 0 | 7 | 9 | — | 0 | 8 | 3 | — | 1 | 0 | 4 | 16 | 0 | 6 | 9 | 12 | |
| Viscus quercinus, the pound | 0 | 4 | 0 | — | — | — | 0 | 2 | 3 | 18 | 0 | 2 | 5 | 14 | 0 | 0 | 9 | 6 | 0 | 0 | 9 | 18 | 0 | 2 | 0 | 9 $\frac{3}{5}$ | 0 | 0 | 8 | 3 $\frac{1}{5}$ | |
| Vitriolum Romanum, the pound — | 0 | 1 | 0 | — | — | — | 0 | 0 | 6 | 19 $\frac{1}{2}$ | 0 | 0 | 7 | 8 $\frac{1}{2}$ | 0 | 0 | 2 | 6 $\frac{1}{2}$ | 0 | 0 | 2 | 9 $\frac{1}{2}$ | 0 | 0 | 6 | 2 $\frac{2}{5}$ | 0 | 0 | 2 | 0 $\frac{4}{5}$ | K 11 |
| Umber, the hund. weight, containing 112 ℔ — | 1 | 0 | 0 | — | — | — | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 10 | 2 | 8 | 0 | 3 | 4 | 16 | |
| Ungulæ alcis, the hundred hoofs — | — | — | — | 0 | 10 | 0 | 0 | 2 | 9 | 10 $\frac{1}{2}$ | 0 | 2 | 11 | 0 $\frac{1}{2}$ | 0 | 2 | 9 | 10 $\frac{1}{2}$ | 0 | 2 | 11 | 0 $\frac{1}{2}$ | 0 | 2 | 6 | 13 $\frac{1}{2}$ | 0 | 2 | 6 | 13 $\frac{1}{2}$ | L 73 |
| White lead, the 112 ℔ — | 1 | 0 | 0 | — | — | — | 0 | 11 | 7 | 10 | 0 | 12 | 4 | 10 | 0 | 3 | 10 | 10 | 0 | 4 | 1 | 10 | 0 | 10 | 2 | 8 | 0 | 3 | 4 | 16 | |
| Worm seeds, the pound — | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |
| Xylobalsamum. *Vide* Lyntiscus. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | K 11 |
| Zedoaria, the pound — | 0 | 3 | 4 | — | — | — | 0 | 1 | 11 | 5 | 0 | 2 | 0 | 15 | 0 | 0 | 7 | 15 | 0 | 0 | 8 | 5 | 0 | 1 | 8 | 8 | 0 | 0 | 6 | 16 | |

# Inwards.

| | | Paid on importation. | | | | | | | | | | | | | | | | Repaid on due exportation. | | | | | | | | References to the Table, &c. p. 74 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Not from the place of their growth, or in foreign-built ships. | | | | | | | | From the place of their growth, and in British-built ships. | | | | | | | | Not from the place of, &c. | | | | From the place of, &c. | | | | |
| | | By British. | | | | By Strangers. | | | | By British. | | | | By Strangers. | | | | By any Persons. | | | | By any Persons. | | | | |
| | | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| UNRATED DRUGS, viz. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Calabasha* — *Cassena* — *Grana Germanica* — *Gum mountjack* — | *of the product of France, every twenty shillings value upon oath* — | 0 | 14 | 4 | 1 | 0 | 14 | 7 | 1 | 0 | 14 | 4 | 1 | 0 | 14 | 7 | 1 | 0 | 8 | 10 | 7 | 0 | 8 | 10 | 7 | E g 36 |
| *Jessamine ointment* — *Oil of Peony* — *Pomatum* — *Terra dulcis* — | *of the product of any other French dominions, every 20 s. value upon oath* — | 0 | 9 | 4 | 1 | 0 | 9 | 7 | 1 | 0 | 9 | 4 | 1 | 0 | 9 | 7 | 1 | 0 | 8 | 10 | 7 | 0 | 8 | 10 | 7 | L 36 |
| All chemical — Preparations, Salts — *Physical oils* — *Medicinal drugs* | *of the product of any other place except India and China, every 20 s. value upon oath* | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 7 | 1 | 0 | 5 | 10 | 1 | 0 | 5 | 1 | 7 | 0 | 5 | 1 | 7 | L 73 |
| *Being so enumerated and determined by 3 and 4 Ann. cap. 4. and not rated by 11 Geo. I. cap. 7.* | *of the product or manufacture of India or China. See the Computation in Chap. 3.* | | | | | | | | | | | | | | | | | | | | | | | | | |

ALL DRUGS *(rated in the first column)* IMPORTED DIRECTLY FROM THE PLACE OF THEIR GROWTH IN *British*-BUILT SHIPPING, TO BE RATED AT ONE THIRD PART OF WHAT IS CHARGED IN THE BOOK OF RATES, AND NO MORE.

*But by* 8 *and* 9 *Will. III. cap.* 34. § 2 *and* 3. *the Old Subsidy to be received for all drugs* (rated in the first column) *imported directly from the place of their growth, and in British-built shipping, shall be according to the full value in the Book of rates; and for all drugs otherwise imported, treble such value; but not to extend to drugs used in dying.*

*The foregoing duties on rated drugs are computed as in cases of usual and general importations; but as they may sometimes happen to be imported under other particular circumstances, it is to be observed,*

*That if any such rated drugs are of the growth of France, in such case, instead of the Impost* 1690 *at* 10 *per cent. or the Impost* 1692 *at five per cent. of the rate, there must be charged the Impost* 1692, *at* 25 *per cent. on the rate, and also the second* 25 *per cent. on the rate laid on by* 7 *and* 8 *Will. cap.* 20.

*And if any such rated drugs are of the growth of any other French dominions, in such case, instead of the Impost* 1690, *at* 10 *per cent. on the rate, or the Impost* 1692, *at five per cent. on the rate, there must be charged the Impost* 1692, *at* 25 *per cent. on the rate.*

*And if any such rated drugs are of the manufacture of India or China, in such case, instead of the Impost* 1690, *at* 10 *per cent. on the rate, or the Impost* 1692, *at five per cent. on the rate, there must be charged the Impost* 1690, *at* 20 *per cent. on the rate.*

*Note, that all drugs of the growth and product of America, imported from any of the British plantations in America in ships legally navigated, are to pay duty as if imported directly from the place of their growth.* 7 Ann. cap. 8. § 12.

*Note also, that the difference in the duties of drugs, imported from places of their growth, and imported from places not of their growth, relates principally to drugs of the growth of one part of Europe imported from some other part of Europe, and doth not imply, that drugs of the growth of Africa, Asia, or America, can be brought from any part of Europe, on payment of the high duties, as imported from places not of their growth; for such importations would be contrary to the Act of Navigation of* 12 *Car. II. cap.* 18. § 4. *except in the cases* N° 9, 10, 11, 12, 13, *under the title of* Goods inwards, *in the Index.*

Earlings,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| **E.** | | | | | | | | | | | | | | | | | | | |
| Earlings, the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | | | | | | | | | | | | | |
| Earthen ware: Brick stones, by the thousand | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Flanders tiles to scour with, the thousand | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Gally tiles, the foot | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 6 $\frac{1}{5}$ | 0 | 0 | 2 | 9 $\frac{1}{5}$ | 0 | 0 | 2 | 0 $\frac{1}{2}$ | A |
| Paving tiles, the thousand | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Tiles, called Pan tiles, the thousand | 8 | 0 | 0 | — | — | — | 1 | 18 | 3 | 12 | 2 | 0 | 3 | 12 | 1 | 14 | 6 | — | C 54 |
| All other sorts of Earthen ware, not particularly mentioned, to pay for every 20 s. value, 1 s. and 6 d. | | | | | | | | | | | | | | | | | | | |
| China ware. *Vide Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Of all other sorts (except India or China, not to be uttered or sold, and not otherwise rated) the pound weight, broken or whole | — | — | — | 0 | 0 | 10 | 0 | 0 | 3 | 16 $\frac{3}{16}$ | 0 | 0 | 3 | 18 $\frac{12}{16}$ | 0 | 0 | 3 | 9 $\frac{3}{16}$ | B 12 |
| *For the circumstances of prohibition (as* Painted ware) *see the Index.* | | | | | | | | | | | | | | | | | | | |
| *East-India goods, for the duties and method of computation, vide Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Ebony wood, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 5 | 8 | 14 | 0 | 5 | 11 | 14 | 0 | 5 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *of France, or any French colony.* *See* Wood. | | | | | | | | | | | | | | | | | | | |
| *See also* Ebony *rated in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland,* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Edging for hats, of caddas, the dozen | — | — | — | 0 | 5 | 6 | 0 | 1 | 3 | 15 39/40 | 0 | 1 | 4 | 12 15/40 | 0 | 1 | 2 | 4 5/2 | C 73 |
| Eggs, the hundred, containing 6 score | 0 | 1 | 8 | — | — | — | 0 | 0 | 3 | 17 | 0 | 0 | 4 | 2 | 0 | 0 | 3 | 7 1/2 | A |
| Elephants teeth, the hundred weight, containing 112 ℔ | 4 | 0 | 0 | — | — | — | 1 | 2 | 10 | 16 | 1 | 3 | 10 | 16 | 1 | 1 | 0 | — | C 32 |
| *Embroidery, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Emeralds. *Vide* Diamonds. | | | | | | | | | | | | | | | | | | | |
| Emery stones, the hundred weight, containing 112 ℔ | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 3/5 | 0 | 1 | 7 | 13 3/5 | 0 | 1 | 4 | 4 | A |
| Enamel, the pound (*Glass*) | — | — | — | 0 | 4 | 0 | 0 | 1 | 7 | 8 1/5 | 0 | 1 | 8 | 0 2/5 | 0 | 1 | 5 | 14 | B 13 |
| *And besides, for every pound of glass* — *if Crown, Plate, or Flint* | — | — | — | — | — | — | 0 | 0 | 8 | — | 0 | 0 | 8 | — | — | — | — | — | Z e |
| *if Green, or other glass* | — | — | — | — | — | — | 0 | 0 | 2 | — | 0 | 0 | 2 | — | — | — | — | — | |
| *Ewers, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| **F.** | | | | | | | | | | | | | | | | | | | |
| Fans: for corn, the piece | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Fans: of paper, the dozen | 0 | 6 | 8 | — | — | — | | | | | | | | | | | | | |
| Fans: for women and children, French making, the dozen calpins for fans. *Vide in* C. | 2 | 0 | 0 | — | — | — | 1 | 7 | 0 | 18 | 1 | 7 | 6 | 18 | 0 | 16 | 1 | 10 | F 36 |
| Feather beds, old or new, the piece | 2 | 13 | 4 | — | — | — | 0 | 10 | 3 | 4 | 0 | 10 | 11 | 4 | 0 | 9 | 0 | — | A |
| Feathers: for beds, the 112 ℔ * | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | |
| Feathers: vocat. Estridge, or Ostridge, dressed, the pound | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Feathers: vocat. Estridge, or Ostridge, undressed, the pound | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |

Felts

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Felts for cloaks, French-making, 3½ yards long, 1½ yard broad, the felt | 4 | 0 | 0 | — | — | — | 2 | 14 | 1 | 16 | 2 | 15 | 1 | 16 | 1 | 12 | 3 | — | F 36 |
| Fiddles for children, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| Figs. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Figuretto, the yard | 0 | 8 | 4 | — | — | — | 0 | 1 | 7 | 5 | 0 | 1 | 8 | 10 | 0 | 1 | 4 | 17 ½ | A |
| Files — the groce, containing 12 dozen | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Files — *And besides, for every hundred weight of* Iron, *containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Fire irons. *Vide in* Iron. | | | | | | | | | | | | | | | | | | | |
| Fire shovels — the dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Fire shovels — *And besides, for every hund. weight, cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Fire-shovel plates, the hundred weight, containing 112 ℔ | 0 | 13 | 4 | — | — | — | 0 | 7 | 3 | 1 | 0 | 7 | 5 | 1 | 0 | 6 | 11 | 5 | B 25 |
| Fire wood. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Fish *Which having been taken by foreigners, may be imported, viz.* — Eels, vocat. — Pimper eels, the barrel | 1 | 0 | 0 | — | — | — | 0 | 5 | 3 | 12 | 0 | 5 | 3 | 12 | 0 | 3 | 4 | 10 | La |
| Eels, vocat. — Quick eels, the ship's lading | 20 | 0 | 0 | — | — | — | 3 | 17 | 0 | — | 4 | 2 | 0 | — | 3 | 7 | 6 | — | A |
| Eels, vocat. — Shaft, Kine, or Dole eels, the barrel | 1 | 10 | 0 | — | — | — | 0 | 7 | 11 | 8 | 0 | 7 | 11 | 8 | 0 | 5 | 0 | 15 | La |
| Eels, vocat. — Spruce eels, the barrel | 2 | 0 | 0 | — | — | — | 0 | 10 | 7 | 4 | 0 | 10 | 7 | 4 | 0 | 6 | 9 | — | |
| Eels, vocat. — Stub eels, the barrel | 2 | 6 | 8 | — | — | — | 0 | 12 | 4 | 8 | 0 | 12 | 4 | 8 | 0 | 7 | 10 | 10 | |
| Stockfish, vocat. — Cropling — the hundred, containing six score | 0 | 13 | 4 | — | — | — | 0 | 3 | 6 | 8 | 0 | 3 | 6 | 8 | 0 | 2 | 3 | — | |
| Stockfish, vocat. — Cropling — the last, containing 10 hundred | 6 | 13 | 4 | — | — | — | 1 | 15 | 4 | — | 1 | 15 | 4 | — | 1 | 2 | 6 | — | |
| Stockfish, vocat. — Lubfish — the hundred, containing six score | 1 | 6 | 8 | — | — | — | 0 | 7 | 0 | 16 | 0 | 7 | 0 | 16 | 0 | 4 | 6 | — | |
| Stockfish, vocat. — Lubfish — the last, containing 10 hundred | 13 | 6 | 8 | — | — | — | 3 | 10 | 8 | — | 3 | 10 | 8 | — | 2 | 5 | 0 | — | |
| Stockfish, vocat. — Titling — the hundred, cont. six score | 0 | 6 | 8 | — | — | — | 0 | 1 | 0 | 4 | 0 | 1 | 9 | 4 | 0 | 1 | 1 | 10 | |
| Stockfish, vocat. — Titling — the last, containing 10 hundred | 3 | 6 | 8 | — | — | — | 0 | 17 | 8 | — | 0 | 17 | 8 | — | 0 | 11 | 3 | — | |

# Inwards.

| | | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Fish | Codfish * — the barrel | 0 | 13 | 4 | — | — | — | 0 | 8 | 6 | 8 | 0 | 8 | 6 | 8 | 0 | 2 | 3 | — | La |
| | Codfish * — the last, containing 12 barrels | 8 | 0 | 0 | — | — | — | 5 | 2 | 4 | 16 | 5 | 2 | 4 | 16 | 1 | 7 | 0 | — | |
| | Codfish * — the hundred, containing six score | 2 | 6 | 8 | — | — | — | 1 | 2 | 4 | 8 | 1 | 2 | 4 | 8 | 0 | 7 | 10 | 10 | |
| | Cods heads, the barrel | 0 | 3 | 4 | — | — | — | 0 | 0 | 10 | 12 | 0 | 0 | 10 | 12 | 0 | 0 | 6 | 15 | |
| | Colefish *, the hundred, containing six score | 1 | 0 | 0 | — | — | — | 0 | 10 | 3 | 12 | 0 | 10 | 3 | 12 | 0 | 3 | 4 | 10 | |
| | Gullfish *, the barrel | 0 | 6 | 8 | — | — | } | 0 | 3 | 9 | 4 | 0 | 3 | 9 | 4 | 0 | 1 | 1 | 10 | |
| | Haddock *, the barrel | 0 | 6 | 8 | — | — | } | | | | | | | | | | | | | |
| | Herrings * white, full, or shotten — the barrel | 0 | 8 | 4 | — | — | — | 0 | 5 | 2 | 10 | 0 | 5 | 2 | 10 | 0 | 1 | 4 | 17 ½ | |
| | Herrings * white, full, or shotten — the last, containing 12 barrels | 5 | 0 | 0 | — | — | — | 3 | 2 | 6 | — | 3 | 2 | 6 | — | 0 | 16 | 10 | 0 | |
| | Herrings red — the cade, containing five hundred | 0 | 8 | 4 | — | — | — | 0 | 2 | 2 | 10 | 0 | 2 | 2 | 10 | 0 | 1 | 4 | 17 ½ | |
| | Herrings red — the last, containing 20 cades | 8 | 6 | 8 | — | — | — | 2 | 4 | 2 | — | 2 | 4 | 2 | — | 1 | 8 | 1 | 10 | |
| | Lamperns, the piece | 0 | 1 | 0 | — | — | — | 0 | 0 | 3 | 3 3/5 | 0 | 0 | 3 | 3 3/5 | 0 | 0 | 2 | 0 ½ | |
| | Lings * of all sorts, the hund. cont. six score | 3 | 6 | 8 | — | — | — | 1 | 17 | 8 | — | 1 | 17 | 8 | — | 0 | 11 | 3 | — | |
| | Newland fish small, the hundred, containing six score | 0 | 10 | 0 | — | — | — | 0 | 2 | 7 | 16 | 0 | 2 | 7 | 16 | 0 | 1 | 8 | 5 | |
| | Newland fish middle sort, the hundred, containing six score | 1 | 0 | 0 | — | — | — | 0 | 5 | 3 | 12 | 0 | 5 | 3 | 12 | 0 | 3 | 4 | 10 | |
| | Newland fish great, the hundred, containing six score | 1 | 10 | 0 | — | — | — | 0 | 7 | 11 | 8 | 0 | 7 | 11 | 8 | 0 | 5 | 0 | 15 | |
| | Salmon — the barrel | 2 | 0 | 0 | — | — | — | 0 | 10 | 7 | 4 | 0 | 10 | 7 | 4 | 0 | 6 | 9 | — | |
| | Salmon — girls, the barrel | 0 | 15 | 0 | — | — | — | 0 | 3 | 11 | 14 | 0 | 3 | 11 | 14 | 0 | 2 | 6 | 7 ½ | |
| | Seal fish, the fish | 0 | 13 | 4 | — | — | — | 0 | 3 | 6 | 8 | 0 | 3 | 6 | 8 | 0 | 2 | 3 | — | |
| | Whitings, the barrel | 0 | 3 | 4 | — | — | — | 0 | 0 | 10 | 12 | 0 | 0 | 10 | 12 | 0 | 0 | 6 | 15 | |

Which having been taken by, bought of, or received from foreigners, or out of a foreigner's ship, are prohibited to be imported, as per Index, viz.

☞ *In the computation of the duties of those marked with an asterisk, is included the duty by way of Custom and Impost, by 15 Car. II. cap. 7.* *See page 9.*

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *But note, that all sorts of* Fish, *British taken, and brought in British ships or bottoms, ought not to pay any custom.* 5 Eliz. cap. 5. § 2. 12 Car. II. cap. 4. § 2. 9 and 10 Will. III. cap. 23. § 4. *For the several regulations relating to the importation of* Fish, *vide* Fish *and* Salt *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Flannel, the yard | 0 | 1 | 8 | — | — | — | 0 | 0 | 5 | 14 ½ | 0 | 0 | 5 | 19 ½ | 0 | 0 | 5 | 5 | C 33 |
| *Prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see* Wool 54, *and* Woollen caps *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Flasks — covered — with leather — the dozen | 0 | 5 | 0 | — | — | — | 0 | 1 | 7 | 19 ¾ | 0 | 1 | 8 | 14 ¾ | 0 | 1 | 6 | 11 ¼ | B 13 |
| Flasks — covered — with leather — *And besides, if the* Leather *be the most valuable part, for every 20 s. of the real value thereof upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D 0 |
| Flasks — covered — with velvet, the dozen | 2 | 0 | 0 | — | — | — | 0 | 13 | 3 | 18 | 0 | 13 | 9 | 18 | 0 | 12 | 4 | 10 | B 13 |
| Flasks — covered — *And besides, for every dozen quarts they contain* | — | — | — | — | — | — | 0 | 2 | 0 | — | 0 | 2 | 0 | — | — | — | — | — | Z e |
| Flasks — of horn, the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Flax — dressed or wrought flax, the hundred weight, containing 112 ℔ | 15 | 0 | 0 | — | — | — | 4 | 10 | 5 | 5 | 4 | 14 | 2 | 5 | 4 | 3 | 3 | 15 | A c 35 |
| Flax — Spruce, Muscovy, and all flax undressed or rough, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| Flax — *But* Rough *or* Undressed flax, *regularly imported, entered and landed,* free. 4 Geo. II. cap. 27. § 1. | | | | | | | | | | | | | | | | | | | |
| Flax — Note, *that all* Flax *(except* rough *or* undressed, *which is* | | | | | | | | | | | | | | | | | | | |

*free*

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *free of duty) imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pays duty as if imported by aliens.* 12 Car. II. cap. 18. § 9. | | | | | | | | | | | | | | | | | | | |
| Flax *of the product of Ireland (and any manufacture made thereof in Ireland) may be imported directly from thence by British or Irish, upon certificate and oath,* free. *See* Ireland *in the Index.* | | | | | | | | | | | | | | | | | | | |
| *And no* Flax *may be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth, or of the port where it can only, or is most usually first shipped. See* Goods inwards, *Art.* 6, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Fleams to let blood — the piece | 0 | 0 | 2 | — | — | — | 0 | 0 | 0 | $7\frac{7}{11}$ | 0 | 0 | 0 | $8\frac{1}{5}$ | 0 | 0 | 0 | $6\frac{3}{4}$ | A |
| Fleams to let blood — *And besides, for every hund. wt. cont.* 112 ℔ *of* Steel | — | — | — | — | — | — | 0 | 5 | 1 | $17\frac{1}{2}$ | 0 | 5 | 1 | $17\frac{1}{2}$ | 0 | 5 | 1 | $17\frac{1}{2}$ | D 46 |
| Flocks, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A. |
| Flutes, coarse, the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A. |
| Foils for fencers — the dozen | — | — | — | 0 | 15 | 0 | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | $7\frac{1}{2}$ | A. |
| Foils for fencers — *And besides, for every hund. weight, cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Forceps. *Vide* Sheers. | | | | | | | | | | | | | | | | | | | |
| *Forcers, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| French goods, viz. Brandy, Bacon, Berries, Books, Bracelets or Necklaces, Burrs for Millstones, Cocoa, Coffee, Catlings, Cordial and Hungary water, Drugs, Gloves, Glass, Hats, Kidskins, Knives, Lace, Linen, Lutestrings or Carlings, Olive oil, Paper prints, Pots, Plaster of Paris, Plates, Prunes, Pictures, Perry, Quilts, Rape of grapes, Syder, Salt, Thread, Vinegar, Weld, Wood, &c. *See those respective heads.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| French goods. All other goods, *for every 20 s. of their rates or values upon oath*: *If of the product of France* — *For dyers use, as by 3 and 4 Ann. cap. 4. and not exempted from duty by the 8th of Geo. I. cap. 15.* | — | — | — | — | — | — | 0 | 11 | 7 | 13 | 0 | 11 | 10 | 13 | 0 | 6 | 1 | 19 | F a 36 |
| *Not for dyers use* | — | — | — | — | — | — | 0 | 13 | 6 | 9 | 0 | 13 | 9 | 9 | 0 | 8 | 0 | 15 | F 36 |
| *If of the product of any other French dominions* — *For dyers use, as by 3 and 4 Ann. cap. 4. and not exempted from duty by the 8th of Geo. I. cap. 15.* | — | — | — | — | — | — | 0 | 6 | 7 | 13 | 0 | 6 | 10 | 13 | 0 | 6 | 1 | 19 | B d 36 |
| *Not for dyers use* | — | — | — | — | — | — | 0 | 8 | 6 | 9 | 0 | 8 | 9 | 9 | 0 | 8 | 0 | 15 | C 36 |
| *For the method of the computation of the duty, see Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Fringe of gold, silver, silk, or thread, *prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Frizado, the piece, containing 24 yards | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |
| Frize of Ireland, the yard | 0 | 0 | 9 | — | — | — | 0 | 0 | 5 | $0\frac{11}{4}$c | 0 | 0 | 5 | $2\frac{21}{4}$c | 0 | 0 | 4 | 16 | C 38 |
| *Prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations, see* Wool 54, *and* Woollen caps, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Furs, vocat: Armins, the timber, containing 40 skins | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 39 |
| Badgers skins, the piece | 0 | 2 | 0 | — | — | — | 0 | 0 | 5 | $14\frac{9}{11}$c | 0 | 0 | 6 | $0\frac{9}{11}$c | 0 | 0 | 5 | $3\frac{1}{2}$ | |
| Bears skins: Black or Red, the piece | 1 | 0 | 0 | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| Bears skins: White, the piece | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | |

Furs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| **Furs, vocat.** | | | | | | | | | | | | | | | | | | | |
| Beaver — Skins, the whole piece | 0 | 6 | 8 | — | — | — | | | | | | | | | | | | | |
| Beaver — *But by the 8th of Geo. I. cap. 15. § 13. the rate was altered to* } *the skin, 2s. 6d.* | — | — | — | — | — | — | 0 | 0 | 7 | 3 5/8 | 0 | 0 | 7 | 11 1/8 | 0 | 0 | 4 | 6 13/16 | |
| Beaver — Wombs, the piece | 0 | 1 | 8 | — | — | — | 0 | 0 | 4 | 15 3/4 | 0 | 0 | 5 | 0 3/4 | 0 | 0 | 4 | 6 1/4 | |
| Budge — Black — tawed, the dozen skins | 1 | 6 | 8 | — | — | — | 0 | 1 | 4 | 12 | 0 | 6 | 8 | 12 | 0 | 5 | 9 | | |
| Budge — Black — untawed, the hundred, containing five score skins | 3 | 10 | 0 | — | — | — | 0 | 16 | 9 | 1 1/2 | 0 | 17 | 7 | 11 1/2 | 0 | 15 | 1 | 2 1/2 | |
| Budge — White, tawed, the hundred, containing five score skins | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | |
| Budge — Navern, the hundred legs, cont. five score | 0 | 8 | 4 | — | — | — | 0 | 1 | 11 | 18 3/4 | 0 | 2 | 1 | 3 3/4 | 0 | 1 | 9 | 11 1/4 | |
| Budge — Poults, the fur, containing four pains | 1 | 0 | 0 | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| Budge — Rumney, the hund. legs, cont. five score | 0 | 6 | 8 | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | |
| Calaber — Seasoned, the pain | 1 | 0 | 0 | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 39. |
| Calaber — Shubs. *Vide in* S. | | | | | | | | | | | | | | | | | | | |
| Calaber — Stag, the pain | 0 | 12 | 6 | — | — | — | 0 | 2 | 11 | 18 1/8 | 0 | 3 | 1 | 15 5/8 | 0 | 2 | 8 | 6 7/8 | |
| Calaber — Tawed, the timber, containing 40 skins | 0 | 8 | 0 | — | — | — | 0 | 1 | 10 | 19 3/5 | 0 | 2 | 0 | 3 3/5 | 0 | 1 | 8 | 14 | |
| Calaber — Untawed, the timber, containing 40 skins | 0 | 6 | 8 | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | |
| Cats — Skins, the hundred, containing five score | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | |
| Cats — Poults — the hundred, containing five score | 1 | 0 | 0 | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| Cats — Poults — the mantle | 0 | 6 | 3 | — | — | } | 0 | 1 | 5 | 19 1/16 | 0 | 1 | 6 | 17 13/16 | 0 | 1 | 4 | 3 7/16 | |
| Cats — Wombs, the pain or mantle | 0 | 6 | 3 | — | — | } | | | | | | | | | | | | | |
| Dockerers, the timber, containing 40 skins | 0 | 13 | 4 | — | — | } | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | 0 | 2 | 10 | 10 | |
| Fitches — the timber, containing 40 skins | 0 | 13 | 4 | — | — | } | | | | | | | | | | | | | |
| Fitches — the pain or mantle | 0 | 12 | 6 | — | — | — | 0 | 2 | 11 | 18 1/8 | 0 | 3 | 1 | 15 5/8 | 0 | 2 | 8 | 6 7/8 | |
| Foxes — the black Fox skin | 10 | 0 | 0 | — | — | — | 2 | 7 | 10 | 10 | 2 | 10 | 4 | 10 | 2 | 3 | 1 | 10 | |
| Foxes — the ordinary skin | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 16 3/5 | 0 | 0 | 4 | 0 3/5 | 0 | 0 | 3 | 9 | |

Furs,

| Inwards. | | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Foxes | the pain or mantle | 0 | 15 | 0 | — | — | — | 0 | 3 | 7 | 1 3/4 | 0 | 3 | 9 | 6 3/4 | 0 | 3 | 2 | 16 1/4 | |
| | Wombs, Poults, or Pieces, the pain dressed. *Vide in* Skins. | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 6 | 4 1/2 | 0 | 2 | 1 | 17 1/2 | |
| Foynes | Backs, the dozen | 0 | 13 | 4 | — | — | — | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | 0 | 2 | 10 | 10 | |
| | Poults, the hundred, containing five score | 1 | 6 | 8 | — | — | — | 0 | 6 | 4 | 12 | 0 | 6 | 8 | 12 | 0 | 5 | 9 | — | |
| | Raw, the piece | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 3/4 | |
| | Tails, the pain or mantle | 0 | 12 | 6 | — | — | — | 0 | 2 | 11 | 18 1/8 | 0 | 3 | 1 | 15 3/8 | 0 | 2 | 8 | 6 7/8 | |
| | with tails, the piece | 0 | 3 | 4 | — | — | — | 0 | 0 | 9 | 11 1/2 | 0 | 0 | 10 | 1 1/2 | 0 | 0 | 8 | 12 1/2 | |
| | without the tails, the piece | 0 | 4 | 0 | — | — | — | 0 | 0 | 11 | 9 4/5 | 0 | 1 | 0 | 1 4/5 | 0 | 0 | 10 | 7 | |
| | Wombs seasoned, the pain or mantle | 1 | 6 | 8 | — | — | — | 0 | 6 | 4 | 12 | 0 | 6 | 8 | 12 | 0 | 5 | 9 | — | |
| | Wombs stag, the pain or mantle | 0 | 15 | 0 | — | — | — | 0 | 3 | 7 | 1 3/4 | 0 | 3 | 9 | 6 3/4 | 0 | 3 | 2 | 16 1/4 | |
| Grays | tawed, the timber, containing 40 skins | 0 | 12 | 6 | — | — | — | 0 | 2 | 11 | 18 1/8 | 0 | 3 | 1 | 15 5/8 | 0 | 2 | 8 | 6 7/8 | |
| | untawed, the timber, containing 40 skins | 0 | 8 | 4 | — | — | — | 0 | 1 | 11 | 18 3/4 | 0 | 2 | 1 | 3 3/4 | 0 | 1 | 9 | 11 1/4 | |
| Jennets | Black raw, the skin | 0 | 12 | 6 | — | — | — | 0 | 2 | 11 | 18 1/8 | 0 | 3 | 1 | 15 5/8 | 0 | 2 | 8 | 6 7/8 | |
| | Black seasoned, the skin | 0 | 16 | 8 | — | — | — | 0 | 3 | 11 | 17 1/2 | 0 | 4 | 2 | 7 1/2 | 0 | 3 | 7 | 2 1/2 | |
| | Gray raw, the skin | 0 | 3 | 0 | — | — | — | 0 | 0 | 8 | 12 7/20 | 0 | 0 | 9 | 1 7/20 | 0 | 0 | 7 | 15 1/4 | |
| | Gray seasoned, the skin | 0 | 4 | 0 | — | — | — | 0 | 0 | 11 | 9 4/5 | 0 | 1 | 0 | 1 4/5 | 0 | 0 | 10 | 7 | |
| Leopards | Skins, the piece | 1 | 5 | 0 | — | — | — | 0 | 5 | 11 | 16 1/4 | 0 | 6 | 3 | 11 1/4 | 0 | 5 | 4 | 13 3/4 | |
| | Wombs, the pain | 5 | 0 | 0 | — | — | — | 1 | 3 | 11 | 5 | 1 | 5 | 2 | 5 | 1 | 1 | 6 | 15 | |
| Letwis | tawed, the timber, containing 40 skins | 0 | 8 | 4 | — | — | — | 0 | 1 | 11 | 18 3/4 | 0 | 2 | 1 | 3 3/4 | 0 | 1 | 9 | 11 1/4 | |
| | untawed, the timber, containing 40 skins | 0 | 6 | 0 | — | — | — | 0 | 1 | 5 | 4 7/20 | 0 | 1 | 6 | 2 7/20 | 0 | 1 | 3 | 10 1/2 | |
| Lewzernes | skins, the piece | 2 | 10 | 0 | — | — | — | 0 | 11 | 11 | 12 1/2 | 0 | 12 | 7 | 2 1/2 | 0 | 10 | 9 | 7 1/2 | |
| Martrons | the timber, containing 40 skins | 10 | 0 | 0 | — | — | — | 2 | 7 | 10 | 10 | 2 | 10 | 4 | 10 | 2 | 3 | 1 | 10 | |
| | the pain or mantle | 9 | 0 | 0 | — | — | — | 2 | 3 | 1 | 1 | 2 | 5 | 4 | 1 | 1 | 18 | 9 | 15 | |
| | Gills, the timber, containing 40 skins | 0 | 12 | 0 | — | — | — | 0 | 2 | 10 | 9 2/5 | 0 | 3 | 0 | 5 2/5 | 0 | 2 | 7 | 1 | |
| | Poults, the pain or mantle | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 6 | 4 1/2 | 0 | 2 | 1 | 17 1/2 | |

X 2 Furs, vocat.

C 39

Furs,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Furs, vocat. — Martrons tails, the hundred, containing five score | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 39 |
| Miniver, the mantle | 0 | 13 | 4 | — | — | — | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | 0 | 2 | 10 | 10 | |
| Minks — tawed, the timber, containing 40 skins | 4 | 0 | 0 | — | — | — | 0 | 19 | 1 | 16 | 1 | 0 | 1 | 16 | 0 | 17 | 3 | — | |
| Minks — untawed, the timber, containing 40 skins | 3 | 0 | 0 | — | — | — | 0 | 14 | 4 | 7 | 0 | 15 | 1 | 7 | 0 | 12 | 11 | 5 | |
| Mole skins, the dozen * | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | 8 29/40 | 0 | 0 | 1 | 10 9/40 | 0 | 0 | 1 | 5 7/8 | |
| Otter skins, the piece | 0 | 5 | 0 | — | — | — | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 3 | 2 1/4 | 0 | 1 | 0 | 18 3/8 | |
| Ounce skins, the piece | 0 | 12 | 6 | — | — | — | 0 | 2 | 11 | 18 1/8 | 0 | 3 | 1 | 15 5/8 | 0 | 2 | 8 | 6 7/8 | |
| Sables — of all sorts, the timber, cont. 40 skins | 30 | 0 | 0 | — | — | — | 7 | 3 | 7 | 10 | 7 | 11 | 1 | 10 | 6 | 9 | 4 | 10 | |
| Sables — Tails, or Tips of Sable. *Vide in* Skins. | | | | | | | | | | | | | | | | | | | |
| Weezle skins, the dozen | 0 | 0 | 4 | — | — | — | 0 | 0 | 0 | 19 3/20 | 0 | 0 | 1 | 0 3/20 | 0 | 0 | 0 | 17 1/4 | |
| Wolf skins — tawed, the piece | 1 | 10 | 0 | — | — | — | 0 | 7 | 2 | 3 1/2 | 0 | 7 | 6 | 13 1/2 | 0 | 6 | 5 | 12 1/2 | |
| Wolf skins — untawed, the piece | 1 | 3 | 0 | — | — | — | 0 | 5 | 6 | 1 7/20 | 0 | 5 | 9 | 10 7/20 | 0 | 4 | 11 | 10 1/4 | |
| Wolverings, the piece | 0 | 12 | 6 | — | — | — | 0 | 2 | 11 | 18 1/8 | 0 | 3 | 1 | 15 5/8 | 0 | 2 | 8 | 6 7/8 | |
| All other Furs *(except those rated amongst* Skins) *for every 20 s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| *But if any of the aforesaid, or any other* Furs — *Are tawed, for the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| *But if any of the aforesaid, or any other* Furs — *Are otherwise dressed, they are, besides the aforesaid duties, to pay for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Fusses of cloves, the pound | 0 | 3 | 6 | — | — | — | 0 | 0 | 8 | 1 7/10 | 0 | 0 | 8 | 12 1/3 | 0 | 0 | 7 | 1 3/4 | A |
| Fustians — Amsterdam, Holland, or Dutch fustians, the piece, containing two half pieces, of 15 yards to the half piece | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | |
| Fustians — Barmillians, the piece, containing two half pieces | 8 | 0 | 0 | — | — | — | | | | | | | | | | | | | |
| Fustians — Cullen fustians, the piece, containing two half pieces | 8 | 0 | 0 | — | — | — | | | | | | | | | | | | | Fustians |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74, 5, 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Fustians: Holmes and Bevernex fustians — the bale, containing 45 half pieces | 80 | 0 | 0 | — | — | — | 15 | 8 | 0 | — | 16 | 8 | 0 | — | 13 | 10 | 0 | — | A |
| Holmes and Bevernex fustians — the piece, cont. two half pieces | 3 | 14 | 0 | — | — | — | 0 | 14 | 2 | 18 4/5 | 0 | 15 | 2 | 0 4/5 | 0 | 12 | 5 | 17 | |
| Jean fustians, the piece, containing two half pieces | 3 | 7 | 0 | — | — | — | 0 | 12 | 10 | 15 2/5 | 0 | 13 | 8 | 16 2/5 | 0 | 11 | 3 | 13 1/2 | |
| Milan fustians, the piece, containing two half pieces | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | |
| Naples fustians — Tripe or Velure plain — the half piece, cont. 7½ yards | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| Naples fustians — Tripe or Velure plain — the piece, containing 15 yards | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | |
| Naples fustians — Tripe or Velure plain — the yard | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| Naples fustians — wrought, vocat. Sparta velvet — the half piece, cont. 7½ yards | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | |
| Naples fustians — wrought, vocat. Sparta velvet — the yard | 0 | 16 | 0 | — | — | — | 0 | 3 | 0 | 19 1/5 | 0 | 3 | 3 | 7 1/5 | 0 | 2 | 8 | 8 | |
| Osbrow, or Augusta fustians — the piece, containing two half pieces | 4 | 10 | 0 | — | — | — | 0 | 17 | 3 | 18 | 0 | 18 | 5 | 8 | 0 | 15 | 2 | 5 | |
| Osbrow, or Augusta fustians — with silk, the yard | 0 | 8 | 0 | — | — | — | 0 | 2 | 3 | 9 3/5 | 0 | 2 | 4 | 13 3/5 | 0 | 2 | 1 | 4 | B 44 |
| of Weazel, the piece, containing two half pieces | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |
| Fustick. *Vide in* Wood. | | | | | | | | | | | | | | | | | | | |
| **G.** | | | | | | | | | | | | | | | | | | | |
| Gadza — of all sorts, without gold or silver, the yard | 0 | 2 | 8 | — | — | — | 0 | 0 | 6 | 3 1/5 | 0 | 0 | 6 | 11 1/5 | 0 | 0 | 5 | 8 | A |
| Gadza — striped, with gold or silver, the yard | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 1/2 | |
| Galley dishes, the dozen | 0 | 2 | 6 | — | — | — | 0 | 0 | 5 | 15 1/2 | 0 | 0 | 6 | 3 | 0 | 0 | 5 | 1 1/4 | |
| Gauntlets, the pair | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | |
| Garnets — small rough, the pound | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Garnets — small or great cut, the pound | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | |
| *And besides, if cut, and of the manufacture of India* | | | | | | | 0 | 11 | 3 | — | 0 | 11 | 3 | — | 0 | 11 | 3 | — | D 30 |
| Garters of silk, French making, the dozen pair | 3 | 0 | 0 | — | — | — | 2 | 0 | 7 | 7 | 2 | 1 | 4 | 7 | 1 | 4 | 2 | 5 | F 36 |

Galls,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Galls, *for dyers use, as by 3 and 4 Ann. cap.* 4. the hundred weight, containing 112 ℔ | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed*, free. | | | | | | | | | | | | | | | | | | | |
| Geneva. *Vide* Spirits. | | | | | | | | | | | | | | | | | | | |
| Gimlets for vintners: the dozen | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 $\frac{3}{5}$ | 0 | 1 | 7 | 13 $\frac{3}{5}$ | 0 | 1 | 4 | 4 | A |
| Gimlets for vintners: *And besides, for every hundred weight, containing* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Ginger: *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Ginger: Green. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Girdles of: counterfeit gold and silver, the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Girdles of: Cruel, the groce, containing 12 dozen | 2 | 13 | 4 | — | — | — | 0 | 10 | 3 | 4 | 0 | 10 | 11 | 4 | 0 | 9 | 0 | — | A |
| Girdles of: Leather, the groce, containing 12 dozen | 3 | 6 | 8 | — | — | — | 0 | 12 | 10 | — | 0 | 13 | 8 | — | 0 | 11 | 3 | — | A |
| Girdles of: Leather, *And besides, for every* 20 *s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Girdles of: Silk, the dozen | 2 | 0 | 0 | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 44 |
| Girdles of: Silk, *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | E 64 |
| Girdles of: Velvet, the dozen | 4 | 0 | 0 | — | — | — | 1 | 2 | 10 | 16 | 1 | 3 | 10 | 16 | 1 | 1 | 0 | — | B 44 |
| Girdles of: Velvet, *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | E 64 |
| Girdles of: Woollen, the dozen | 1 | 12 | 0 | — | — | — | 0 | 6 | 1 | 18 $\frac{2}{5}$ | 0 | 6 | 6 | 14 $\frac{2}{5}$ | 0 | 5 | 4 | 16 | A |
| *For the circumstances of prohibition of* Girdles, *see the Index.* | | | | | | | | | | | | | | | | | | | |
| Glass and Glasses, vocat.: Balm glasses, the groce, containing 12 dozen | 0 | 7 | 6 | — | — | — | 0 | 2 | 5 | 19 $\frac{5}{6}$ | 0 | 2 | 7 | 2 $\frac{1}{8}$ | 0 | 2 | 3 | 16 $\frac{7}{8}$ | B 13 |
| Glass and Glasses, vocat.: Burning glasses, the dozen | 0 | 3 | 0 | — | — | — | 0 | 0 | 11 | 19 $\frac{17}{20}$ | 0 | 1 | 0 | 8 $\frac{17}{20}$ | 0 | 0 | 11 | 2 $\frac{3}{4}$ | B 13 |
| Glass and Glasses, vocat.: Drinking glasses, vocat. — Coarse drinking glasses, the dozen | 0 | 3 | 0 | — | — | — | | | | | | | | | | | | | B 13 |

## Inwards.

| | | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Glass and Glasses, vocat. | Drinking glasses, vocat. — Flanders drinking glasses, the 100 glasses | 1 | 5 | 0 | — | — | — | 0 | 8 | 3 | 18 ¾ | 0 | 8 | 7 | 13 ¾ | 0 | 7 | 8 | 16 ¼ | B 13 |
| | Drinking glasses, vocat. — French drinking glasses, the hundred, containing five score | 0 | 15 | 0 | — | — | — | 0 | 10 | 1 | 16 ¾ | 0 | 10 | 4 | 1 ¾ | 0 | 6 | 0 | 11 ¼ | F 36 |
| | Drinking glasses, vocat. — Venice drinking glasses, the dozen | 0 | 18 | 0 | — | — | — | 0 | 5 | 11 | 19 1/10 | 0 | 6 | 2 | 13 1/10 | 0 | 5 | 6 | 16 ½ | B 13 |
| | Glass pipes — great, the hundred weight, containing 112 ℔ | 7 | 10 | 0 | — | — | — | 2 | 9 | 11 | 12 ½ | 2 | 11 | 10 | 2 ½ | 2 | 6 | 4 | 17 ½ | |
| | Glass pipes — small, the pound | 0 | 7 | 6 | — | — | — | 0 | 2 | 5 | 19 ⅝ | 0 | 2 | 7 | 2 ⅛ | 0 | 2 | 3 | 16 ⅞ | |
| | Glass plates, or sights for looking-glasses unsiled — of crystal — small, under N° 6, the dozen | 1 | 0 | 0 | — | — | — | 0 | 6 | 7 | 19 | 0 | 6 | 10 | 19 | 0 | 6 | 2 | 5 | |
| | Glass plates, or sights for looking-glasses unsiled — of crystal — N° 6, the dozen | 2 | 0 | 0 | — | — | — | 0 | 13 | 3 | 18 | 0 | 13 | 9 | 18 | 0 | 12 | 4 | 10 | |
| | Glass plates, or sights for looking-glasses unsiled — of crystal — N° 7, 8, 9, 10, the dozen | 4 | 0 | 0 | — | — | — | 1 | 6 | 7 | 16 | 1 | 7 | 7 | 16 | 1 | 4 | 9 | — | |
| | Glass plates, or sights for looking-glasses unsiled — of crystal — N° 11, 12, the dozen | 30 | 0 | 0 | — | — | — | 9 | 19 | 10 | 10 | 10 | 7 | 4 | 10 | 9 | 5 | 7 | 10 | |
| | Glasses for windows, vocat. — Burgundy — coloured, the chest | 5 | 5 | 0 | — | — | — | 3 | 11 | 0 | 17 ¼ | 3 | 12 | 4 | 12 ¼ | 2 | 2 | 3 | 18 ¾ | F 36 |
| | Glasses for windows, vocat. — Burgundy — white, the chest | 3 | 15 | 0 | — | — | — | 2 | 10 | 9 | 3 ¾ | 2 | 11 | 8 | 8 ¾ | 1 | 10 | 2 | 16 ¼ | |
| | Glasses for windows, vocat. — Muscovy glass or slude, the pound | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 ⅔ | 0 | 0 | 4 | 18 ⅔ | 0 | 0 | 4 | 1 | A |
| | Glasses for windows, vocat. — Normandy — coloured, the case | 3 | 15 | 0 | — | — | — | 2 | 10 | 9 | 3 ¾ | 2 | 11 | 8 | 8 ¾ | 1 | 10 | 2 | 16 ¼ | F 36 |
| | Glasses for windows, vocat. — Normandy — white, the case | 1 | 10 | 0 | — | — | — | 1 | 0 | 3 | 13 ½ | 1 | 0 | 8 | 3 ½ | 0 | 12 | 1 | 2 ½ | |
| | Glasses for windows, vocat. — Rhenish, the wey or web, cont. 60 bunches | 4 | 10 | 0 | — | — | — | 0 | 17 | 3 | 18 | 0 | 18 | 5 | 8 | 0 | 15 | 2 | 5 | A |
| | Glass-stone plates for spectacles, rough, the dozen | 1 | 0 | 0 | — | — | — | 0 | 6 | 7 | 19 | 0 | 6 | 10 | 19 | 0 | 6 | 2 | 5 | |
| | Hour-glasses of — Flanders making — coarse, the groce, cont. 12 dozen | 3 | 0 | 0 | — | — | — | 0 | 19 | 11 | 17 | 1 | 0 | 8 | 17 | 0 | 18 | 6 | 15 | |
| | Hour-glasses of — Flanders making — fine, the dozen | 1 | 0 | 0 | — | — | — | 0 | 6 | 7 | 19 | 0 | 6 | 10 | 19 | 0 | 6 | 2 | 5 | |
| | Hour-glasses of — Venice-making, the dozen | 3 | 0 | 0 | — | — | — | 0 | 19 | 11 | 17 | 1 | 0 | 8 | 17 | 0 | 18 | 6 | 15 | |
| | Looking glasses — of crystal — small, the dozen, under N° 6 | 1 | 10 | 0 | — | — | — | 0 | 9 | 11 | 18 ½ | 0 | 10 | 4 | 8 ½ | 0 | 9 | 3 | 7 ½ | B 13 |
| | Looking glasses — of crystal — middle sort, the dozen, N° 6 | 3 | 0 | 0 | — | — | — | 0 | 19 | 11 | 17 | 1 | 0 | 8 | 17 | 0 | 18 | 6 | 15 | |
| | Looking glasses — of crystal — small, the dozen, N° 7, 8, 9, 10 | 6 | 0 | 0 | — | — | — | 1 | 19 | 11 | 14 | 2 | 1 | 5 | 14 | 1 | 17 | 1 | 10 | |
| | Looking glasses — of crystal — the dozen, N° 11, 12 | 45 | 0 | 0 | — | — | — | 14 | 19 | 9 | 15 | 15 | 11 | 0 | 15 | 13 | 18 | 5 | 5 | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Glass and Glasses, vocat. — Looking-glasses — Halfpeny ware, the groce, cont. 12 dozen | 0 | 8 | 0 | — | — | — | 0 | 2 | 7 | 19 $\frac{3}{3}$ | 0 | 2 | 9 | 3 $\frac{3}{3}$ | 0 | 2 | 5 | 14 | G |
| Looking-glasses — Peny ware, the groce, cont. 12 dozen | 0 | 16 | 0 | — | — | — | 0 | 5 | 3 | 19 $\frac{1}{3}$ | 0 | 5 | 6 | 7 $\frac{1}{3}$ | 0 | 4 | 11 | 8 | |
| Looking-glasses — of steel — small, the dozen | 0 | 13 | 4 | — | — | — | 0 | 4 | 5 | 6 | 0 | 4 | 7 | 6 | 0 | 4 | 1 | 10 | |
| Looking-glasses — of steel — large | 1 | 6 | 8 | — | — | — | 0 | 8 | 10 | 12 | 0 | 9 | 2 | 12 | 0 | 8 | 3 | — | |
| Perspective glasses — large — the piece, not exceeding 3 feet in length | — | — | — | 1 | 0 | 0 | 0 | 8 | 1 | 1 | 0 | 8 | 4 | 1 | 0 | 7 | 4 | 10 | |
| Perspective glasses — large — the piece, exceeding 3 feet in length | — | — | — | 2 | 0 | 0 | 0 | 16 | 2 | 2 | 0 | 16 | 8 | 2 | 0 | 14 | 9 | — | |
| Perspective glasses — small, the dozen | — | — | — | 1 | 0 | 0 | 0 | 8 | 1 | 1 | 0 | 8 | 4 | 1 | 0 | 7 | 4 | 10 | |
| Vials, the hundred, containing five score | 0 | 15 | 0 | — | — | — | 0 | 4 | 11 | 19 $\frac{1}{4}$ | 0 | 5 | 2 | 4 $\frac{1}{4}$ | 0 | 4 | 7 | 13 $\frac{1}{4}$ | B 13 |
| Water-glasses, the dozen | 0 | 12 | 0 | — | — | — | 0 | 3 | 11 | 19 $\frac{2}{3}$ | 0 | 4 | 1 | 15 $\frac{2}{3}$ | 0 | 3 | 8 | 11 | |
| All other Glass manufactures, not above particularly rated, except Glass beads, rated at per pound 1 s and 6 d. ☞ *This hath always been practically taken, 1 s. and 6 d. on every pound value.* *Therefore, for every 20 s. of the value upon oath, if unrated; or of the rates in the second column, if there rated* | — | — | — | — | — | — | 0 | 8 | 1 | 1 | 0 | 8 | 4 | 1 | 0 | 7 | 4 | 10 | |
| *And besides, for every pound wt. of such as are made of* Crown, Plate, *or* Flint glass | — | — | — | — | — | — | 0 | 0 | 8 | — | 0 | 0 | 8 | — | — | — | — | — | Z e |
| *And besides, for every pound wt. of such as are made of* Green *or other* glass | — | — | — | — | — | — | 0 | 0 | 2 | — | 0 | 0 | 2 | — | — | — | — | — | |
| Broken glass, the hundred weight, cont. 112 ℔ | — | — | — | 0 | 2 | 6 | 0 | 1 | 0 | 2 $\frac{5}{8}$ | 0 | 1 | 0 | 10 $\frac{1}{8}$ | 0 | 0 | 11 | 1 $\frac{1}{4}$ | B 13 G |
| Glew, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Globes — large, the pair | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | A |
| Globes — small, the pair | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | |
| Gloves of Bridges making, the groce, containing twelve dozen | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | |

Gloves

# Inwards.

| | | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Gloves | of Canary, Milan, or Venice — unwrought, the dozen pair | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| | of Canary, Milan, or Venice — wrought with gold or silver, the dozen pair | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| | French making, the groce, containing 12 dozen | 2 | 10 | 0 | — | — | — | 1 | 13 | 10 | 2 ½ | 1 | 14 | 5 | 12 ½ | 1 | 0 | 1 | 17 ½ | F 36 |
| | French, wrought with gold or silver, the dozen pair | 4 | 0 | 0 | — | — | — | 2 | 14 | 1 | 16 | 2 | 15 | 1 | 16 | 1 | 12 | 3 | — | F 36 |
| | of Spanish, plain, the dozen pair | 0 | 15 | 0 | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 ½ | A |
| | of Vandon, the dozen pair | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| | *And besides, if of* Leather, *or if* Leather *be the most valuable part, for every* 20*s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| | of silk, knit — the dozen | 2 | 0 | 0 | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 44 |
| | of silk, knit — *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | E 64 |
| | *For the circumstances of prohibition of* Gloves, *see the Index.* | | | | | | | | | | | | | | | | | | | |
| | Glovers clippings, the hundred weight, containing 112 ℔ | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 ¼ | 0 | 1 | 3 | 2 ¼ | 0 | 1 | 0 | 18 ¾ | C 73 |
| Gold and Silver thread. Counterfeit, vocat. | Bridges gold and silver, the pound, containing 16 ounces avoirdupoise weight | 0 | 13 | 4 | — | — | — | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | 0 | 2 | 10 | 10 | C 42 |
| | Cap gold and silver, the pound, containing 16 ounces avoirdupoise weight | 1 | 0 | 0 | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 42 |
| | Copper gold and silver upon quills and rolls, or rolls or in skeins, the pound, containing 16 ounces avoirdupoise weight | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 42 |
| | Cullen gold and silver, the mast, containing 2½ ℔, at 12 ounces to the pound | 1 | 6 | 8 | — | — | — | 0 | 6 | 4 | 12 | 0 | 6 | 8 | 12 | 0 | 5 | 9 | — | C 42 |
| | French copper, gold and silver, the mark, containing eight ounces avoirdupoise | 0 | 5 | 0 | — | — | — | 0 | 3 | 4 | 12 ¼ | 0 | 3 | 5 | 7 ½ | 0 | 2 | 0 | 3 ¾ | F 36 |

Gold

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Gold and Silver thread. Counterfeit, vocat. Lyons copper gold and silver, double gilt, the mark, containing 8 ounces avoirdupoise | 1 | 6 | 8 | — | — | — | 0 | 18 | 0 | 12 | 0 | 18 | 4 | 12 | 0 | 10 | 9 | — | F 36 |
| Gold and Silver thread. Right, vocat. French and Paris gold and silver, the mark, containing 11½ ounces Venice weight | 2 | 0 | 0 | — | — | — | 1 | 7 | 0 | 18 | 1 | 7 | 6 | 18 | 0 | 16 | 1 | 10 | F 36 |
| Gold and Silver thread. Right, vocat. Venice, Florence, or Milan gold and silver, the pound, containing 12 ounces Venice weight | 3 | 6 | 8 | — | — | — | 0 | 12 | 10 | — | 0 | 13 | 8 | — | 0 | 11 | 3 | — | A |
| Gold and Silver thread. Right, vocat. *But* Gold *and* Silver thread, Lace, *or* Fringe, *and* Work made thereof, *are prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Gold foil, the small groce, containing 12 dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Gold paper, the small groce, containing 12 dozen | 0 | 13 | 4 | — | — | — | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | — | — | — | — | B 39 |
| Gold paper, *And besides, according to the nearest sort* | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | E a |
| *Goloches, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Grain, or Scarlet powder, *for dyers use, as by 3 and 4 Ann. cap.* 4. the pound | 0 | 6 | 8 | — | — | — | 0 | 0 | 7 | 16 | 0 | 0 | 8 | 16 | 0 | 0 | 5 | 18 | B b |
| Grain, of Sevil in berries, and Grains of Portugal or Rotta, *for dyers use, as by 3 and 4 Ann. cap.* 4. the pound | 0 | 3 | 4 | — | — | — | 0 | 0 | 3 | 18 | 0 | 0 | 4 | 8 | 0 | 0 | 2 | 19 | B b |
| Grains, French or Guiney, the pound | 0 | 0 | 8 | | | | | | | | | | | | | | | | |
| Grains, *if French* | — | — | — | — | — | — | 0 | 0 | 5 | 8 3/10 | 0 | 0 | 5 | 10 3/10 | 0 | 0 | 3 | 4 ½ | F 36 |
| Grains, *if Guiney* | — | — | — | — | — | — | 0 | 0 | 1 | 10 4/5 | 0 | 0 | 1 | 12 4/5 | 0 | 0 | 1 | 7 | A |
| Grains, *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| *Grates, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Gravers. *Vide* Punsons. | | | | | | | | | | | | | | | | | | | |
| Graves for dogs, the hundred weight, containing 112 ℔ | — | — | — | 0 | 3 | 4 | 0 | 0 | 9 | 11 ½ | 0 | 0 | 10 | 1 ½ | 0 | 0 | 8 | 12 ½ | C 73 |

GREEN-

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d | 20ths | l. | s. | d. | 20ths | |
| GREENLAND. *Any produce of seals, or any other fish or creature taken or caught by British ships in the Greenland seas, Davis's streights, or any other parts of the seas adjoining or adjacent, and imported in British ships legally navigated, until the 25th of December* 1764, FREE. | | | | | | | | | | | | | | | | | | | G |
| 5 Geo. II. cap. 28. | | | | | | | | | | | | | | | | | | | |
| 13 ——— 28. | | | | | | | | | | | | | | | | | | | |
| 22 ——— 45. | | | | | | | | | | | | | | | | | | | |
| 28 ——— 20. | | | | | | | | | | | | | | | | | | | |
| *Grid-irons, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Grindle-stones, the chalder | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Grocery wares, vocat. — Almonds, the hundred weight, containing 112 ℔ | 6 | 0 | 0 | — | — | — | 1 | 14 | 4 | 4 | 1 | 15 | 10 | 4 | 1 | 11 | 6 | — | B 21 |
| Anniseeds, the hundred weight, containing 112 ℔ | 3 | 0 | 0 | — | — | — | 0 | 17 | 2 | 2 | 0 | 17 | 11 | 2 | 0 | 15 | 9 | — | |
| Cinnamon, the pound | 0 | 6 | 8 | — | — | — | 0 | 3 | 4 | 17 $\frac{1}{5}$ | 0 | 3 | 5 | 17 $\frac{1}{5}$ | 0 | 3 | 0 | 5 $\frac{13}{25}$ | |
| Cloves, the pound | 0 | 10 | 0 | | | | | | | | | | | | | | | | K c |
| *But by* 8 *Geo. I. cap.* 15. § 18. *the rate was altered to* — *the pound*, 4*s.* | — | — | — | — | — | — | 0 | 2 | 0 | 10 $\frac{8}{25}$ | 0 | 2 | 1 | 2 $\frac{8}{25}$ | 0 | 1 | 9 | 15 $\frac{13}{25}$ | |
| Currants, the hundred weight, containing 112 ℔ | 6 | 0 | 0 | | | | | | | | | | | | | | | | |
| *in British-built shipping legally navigated* | — | — | — | — | — | — | 1 | 2 | 1 | 7 | — | — | — | — | 1 | 0 | 7 | 7 | A b 14 |
| *in ships belonging to the republick of Venice* | — | — | — | — | — | — | 1 | 3 | 7 | 7 | 1 | 3 | 7 | 7 | 1 | 1 | 8 | 17 | Lb14 |
| *in other foreign-built ships* | — | — | — | — | — | — | 1 | 7 | 4 | 19 | 1 | 7 | 4 | 19 | 1 | 5 | 6 | 9 | K b |
| *But* Currants *may not be imported but in British-built ships, or ships of the built of the country of which they are of the growth, &c.* 12 Car. II. cap. 18. § 8. | | | | | | | | | | | | | | | | | | | |

## Inwards.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Grocery wares, vocat. | | | | | | | | | | | | | | | | | | | |
| Dates, the hundred weight, containing 112 ℔ | 6 | 0 | 0 | — | — | — | 1 | 14 | 4 | 4 | 1 | 15 | 10 | 4 | 1 | 11 | 6 | — | G B 21 |
| Figs. *See after* Plumbs dried. | | | | | | | | | | | | | | | | | | | |
| Ginger { of the East-Indies, the pound | 0 | 3 | 0 | — | — | — | 0 | 0 | 10 | 6 $\frac{8}{10}$ | 0 | 0 | 10 | 15 $\frac{8}{10}$ | 0 | 0 | 9 | 9 | |
| Ginger { of the West-Indies, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 4 | 11 $\frac{3}{5}$ | 0 | 0 | 4 | 15 $\frac{3}{5}$ | 0 | 0 | 4 | 4 | |
| But Ginger of the English plantations, the hundred weight, containing 112 ℔, to be rated at — *l. s. d.* 1 0 0 | | | | | | | | | | | | | | | | | | | |
| *As by the memorandum (now reprinted) next after the rules and orders in the Book of rates of* 1660; *and the like by the* 9*th and* 10*th of Will. III. cap.* 23. § 11. *Whereby the duties are thus;* | | | | | | | | | | | | | | | | | | | |
| *Ginger of the British plantations, the hundred weight* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *And besides, if* { *imported directly, and in British-built ships, the hundred weight* | — | — | — | — | — | — | 0 | 4 | 8 | — | 0 | 4 | 8 | — | 0 | 4 | 8 | — | D 15 |
| *And besides, if* { *imported not directly, or in foreign-built ships, the hundred weight* | — | — | — | — | — | — | 0 | 14 | 0 | — | 0 | 14 | 0 | — | 0 | 14 | 0 | — | |
| Liquorice, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | — | — | — | 1 | 3 | 3 | 6 | 1 | 3 | 7 | 16 | 1 | 2 | 6 | 15 | B 16 |
| Liquorice in powder, the hundred weight, containing 112 ℔ | — | — | — | 2 | 0 | 0 | 2 | 2 | 8 | 8 | 2 | 3 | 2 | 8 | 2 | 1 | 9 | — | B 17 |
| Maces, the pound | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by* 8 *Geo. I. cap.* 15. § 18. *the rate was altered to* — *the pound,* 6*s.* | — | — | — | — | — | — | 0 | 3 | 0 | 15 $\frac{12}{25}$ | 0 | 3 | 1 | 13 $\frac{12}{25}$ | 0 | 2 | 8 | 13 $\frac{7}{25}$ | G K c |
| Nutmegs, the pound | 0 | 8 | 0 | | | | | | | | | | | | | | | | |
| *But by* 8 *Geo. I. cap.* 15. § 18. *the rate was altered to* — *the pound,* 3*s.* | — | — | — | — | — | — | 0 | 1 | 6 | 7 $\frac{37}{50}$ | 0 | 1 | 6 | 16 $\frac{37}{50}$ | 0 | 1 | 4 | 6 $\frac{16}{25}$ | |
| Pepper, the pound | 0 | 3 | 4 | | | | | | | | | | | | | | | | |

# Inwards.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Grocery wares, vocat. | | | | | | | | | | | | | | | | | | | |
| Pepper, imported directly from the place of its growth in British-built shipping, the pound | 0 | 1 | 8 | | | | | | | | | | | | | | | | |
| *The duties payable on* Peppers *imported not directly from the place of growth, &c. as they were regulated by the 8th of Ann. cap. 7. are as follows;* | | | | | | | | | | | | | | | | | | | |
| *The pound* — *at importation, in order to be warehoused* | — | — | — | — | — | — | 0 | 0 | 0 | 19 | 0 | 0 | 1 | 4 | — | — | — | — | M |
| *The pound* — *on delivery out of the warehouse, for home consumption* | — | — | — | — | — | — | 0 | 2 | 4 | 10 | 0 | 2 | 5 | — | — | — | — | — | L c 18 |
| *But by* 8 *Geo. I. cap.* 15. *the duties on* Pepper *imported directly, and in British-built shipping, were regulated as follows;* | | | | | | | | | | | | | | | | | | | |
| *The pound* — *at importation, in order to be warehoused* | — | — | — | — | — | — | 0 | 0 | 0 | 9 $\frac{1}{2}$ | 0 | 0 | 0 | 14 $\frac{1}{2}$ | — | — | — | — | M |
| *The pound* — *on delivery out of the warehouse for home consumption, being by the same Act rated for the Old Subsidy, the pound,* 3 $\frac{1}{3}$ *d.* | — | — | — | — | — | — | 0 | 0 | 4 | 2 $\frac{1}{6}$ | 0 | 0 | 4 | 3 | — | — | — | — | L c 19 |
| *For particular regulations, see* Pepper *in the Index.* | | | | | | | | | | | | | | | | | | | |
| All Spicery, except Pepper, imported directly from the place of its growth in British-built shipping, to be rated one third part of what is charged in this Book of rates, and no more. | | | | | | | | | | | | | | | | | | | |
| Note, *that the foregoing clause doth not affect the rates on* Cloves, Mace, Nutmegs, *and* Ginger *of the British plantations, they being now otherwise regulated, as above respectively specified.* | | | | | | | | | | | | | | | | | | | |
| Pimento, of and from the British plantations, the pound | — | — | — | 0 | 0 | 6 | 0 | 1 | 8 $\frac{29}{40}$ | | 0 | 0 | 1 | 8 $\frac{9}{40}$ | 0 | 0 | 1 | 5 $\frac{7}{8}$ | C 73 |
| Plumbs dried, the pound | — | — | — | 0 | 0 | 6 | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Grocery wares, vocat. — Figs, the hundred weight, containing 112 ℔ | 1 | 13 | 4 | — | — | — | 0 | 9 | 6 | 10 | 0 | 9 | 11 | 10 | 0 | 8 | 9 | — | B 21 |
| Prunes, the hundred weight, containing 112 ℔ | 0 | 15 | 0 | — | — | — | | | | | | | | | | | | | |
| if French | — | — | — | — | — | — | 0 | 10 | 1 | 16 3/4 | 0 | 10 | 4 | 1 3/4 | 0 | 6 | 0 | 11 1/4 | F 36 |
| if not French | — | — | — | — | — | — | 0 | 4 | 3 | 10 1/2 | 0 | 4 | 5 | 15 1/2 | 0 | 3 | 11 | 5 | B 21 |
| Raisins — Great, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | — | — | — | 0 | 11 | 8 | 3 1/2 | 0 | 12 | 0 | 13 1/2 | 0 | 10 | 11 | 12 1/2 | Lc20 |
| Raisins — of Smyrna — black, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 9 | 3 | 9 | 0 | 9 | 6 | 9 | 0 | 8 | 9 | 15 | |
| Raisins — of Smyrna — red, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | | | | | | | | | | | | | |
| Raisins — of the sun, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | — | — | — | 0 | 14 | 0 | 18 | 0 | 14 | 6 | 18 | 0 | 13 | 1 | 10 | |
| Raisins — of Alicant, Denia, and other Raisins, not otherwise rated, the hundred weight, cont. 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 6 | 10 | 14 1/2 | 0 | 7 | 0 | 4 1/2 | 0 | 6 | 7 | 17 1/2 | |
| Raisins — of Lipra or Belvadera, the hundred weight, containing 112 ℔ | — | — | — | 0 | 11 | 0 | 0 | 7 | 1 | 11 19/20 | 0 | 7 | 3 | 4 19/20 | 0 | 6 | 10 | 9 1/4 | |
| Sugar-candy, brown, the hundred weight, containing 112 ℔ | 10 | 0 | 0 | — | — | — | 1 | 18 | 6 | — | 2 | 1 | 0 | — | 1 | 13 | 9 | — | A |
| And besides, if of East-India | — | — | — | — | — | — | 1 | 17 | 6 | — | 1 | 17 | 6 | — | 1 | 17 | 6 | — | D 30 |
| Sugar-candy, white, the hundred weight, containing 112 ℔ | 15 | 0 | 0 | — | — | — | 2 | 17 | 9 | — | 3 | 1 | 6 | — | 2 | 10 | 7 | 10 | A |
| And besides, if of East-India | — | — | — | — | — | — | 2 | 16 | 3 | — | 2 | 16 | 3 | — | 2 | 16 | 3 | — | D 30 |
| Sugar — Muscovadoes, the hundred weight, containing 112 ℔ | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Sugar — Refined, double or single, in loaves, the hundred weight, containing 112 ℔ | 17 | 0 | 0 | — | — | — | 3 | 5 | 5 | 8 | 3 | 9 | 8 | 8 | 2 | 17 | 4 | 10 | |
| Sugar — St. Thome, and Pannelles, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Grocery wares, vocat. — Sugar — White, the hundred weight, containing 112 ℔ — | 7 | 6 | 8 | — | — | — | 1 | 8 | 2 | 16 | 1 | 10 | 0 | 16 | 1 | 4 | 9 | — | A |
| White sugars from the British plantations, the hundred weight, containing 112 ℔ — | 5 | 0 | 0 | — | — | — | 0 | 16 | 1 | — | 0 | 17 | 4 | — | 0 | 13 | 8 | 10 | A a |
| Brown sugars, and Muscovadoes, from the British plantations, the hundred weight, cont. 112 ℔ | 1 | 10 | 0 | — | — | — | 0 | 4 | 9 | 18 | 0 | 5 | 2 | 8 | 0 | 4 | 1 | 7 | A a |
| *But* Sugars *and* Pannelles *of the growth of the British colonies, exported within one year after the importation, draw back the remainder of the subsidy.* 6 Geo. II. cap. 13. § 9. 19 Geo. II. cap. 19. *Therefore, in that case, the drawback will be as follows;* | | | | | | | | | | | | | | | | | | | |
| Sugar — *White, the hundred weight* — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 0 | 16 | 1 | — | |
| Sugar — *Brown, &c. the hundred weight* — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | 0 | 4 | 9 | 18 | |
| Note, *that all* Figs, Prunes, Raisins, *and* Sugar, *imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay the same duties as if imported by aliens.* 12 Car. II. cap. 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *But* Figs, Prunes, Raisins, *and* Sugar, *can be imported only in ships belonging to Great-Britain or Ireland, and* Currants *in ships British built; except in such ships as are of the built of the country of which they are of the growth respectively, or of the place where they can only, or usually are first shipped.* 12 Car. II. cap. 18. § 8. | | | | | | | | | | | | | | | | | | | |
| *No* Spicery *nor* Grocery *can be imported from the Netherlands or Germany, except* Nutmegs, Cloves, Mace, *and* Cinnamon, *by license, and in certain packages. See* Deal boards, Goods inwards 6, *and* Spicery, *in the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Grograms, vocat. | Lile grograms. *Vide* Buffins. | | | | | | | | | | | | | | | | | | | |
| | Turkey, the yard | 0 | 3 | 9 | — | — | — | 0 | 0 | 8 | 13 $\frac{1}{4}$ | 0 | 0 | 9 | 4 $\frac{1}{2}$ | 0 | 0 | 7 | 11 $\frac{7}{8}$ | |
| Gunpowder, vocat. | Corn powder, the hundred weight, containing 112 ℔ | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |
| | Serpentine, the hundred weight, containing 112 ℔ | 5 | 0 | 0 | — | — | — | 0 | 19 | 3 | — | 1 | 0 | 6 | — | 0 | 16 | 10 | 10 | |
| | *But may not be imported without license, as per* Ammunition *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Guns, vocat. | Callivers, the piece | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | |
| | Muskets, the piece | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| | *And besides, for every hundred weight, containing* 112 ℔ *of* Iron, *in the aforesaid guns* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| | *But may not be imported without license, as per* Ammunition *in the Index.* | | | | | | | | | | | | | | | | | | | |
| | H. | | | | | | | | | | | | | | | | | | | |
| H Air, vocat. | Camels hair, the pound | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 $\frac{3}{5}$ | 0 | 0 | 7 | 7 $\frac{3}{5}$ | 0 | 0 | 6 | 1 $\frac{1}{2}$ | A |
| | Cow or Ox hair, the hundred weight, containing 112 ℔ | — | — | — | 1 | 10 | 0 | 0 | 7 | 2 | 3 $\frac{1}{2}$ | 0 | 7 | 6 | 13 $\frac{1}{2}$ | 0 | 6 | 5 | 12 $\frac{1}{2}$ | C 73 |
| | Elks hair for saddles, the hundred weight, containing 112 ℔ | 0 | 12 | 6 | — | — | — | 0 | 2 | 4 | 17 $\frac{1}{2}$ | 0 | 2 | 6 | 15 | 0 | 2 | 1 | 6 $\frac{1}{4}$ | A |
| | Goats hair, the pound | 0 | 1 | 2 | — | — | — | 0 | 0 | 2 | 13 $\frac{9}{10}$ | 0 | 0 | 2 | 17 $\frac{2}{5}$ | 0 | 0 | 2 | 7 $\frac{1}{4}$ | |
| | *And besides, if* { *Carmenia wool, the pound* | — | — | — | — | — | — | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | E 40 |
| | *Of any other sort, the pound* | — | — | — | — | — | — | 0 | 0 | 1 | 17 $\frac{1}{2}$ | 0 | 0 | 1 | 17 $\frac{1}{2}$ | 0 | 0 | 1 | 17 $\frac{1}{2}$ | E 41 |
| | Horse hair, the pound | — | — | — | 0 | 2 | 6 | 0 | 0 | 7 | 3 $\frac{5}{8}$ | 0 | 0 | 7 | 11 $\frac{1}{8}$ | 0 | 0 | 6 | 9 $\frac{3}{8}$ | C 73 |
| | Human hair for perukes, the pound | — | — | — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | |

Hair

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. II. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c. p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Hair bottoms for sieves, the groce, containing twelve dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| *Hair powder. See Powder.* | | | | | | | | | | | | | | | | | | | |
| Halberds: gilt, the piece | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Halberds: ungilt, the piece | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | |
| Halberds: *And besides, for every hundred weight, containing 112 ℔ of* Iron, *contained in the halberds* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Hammers: with wooden handles or without, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| Hammers: vocat. Horsemens hammers, the dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | |
| Hammers: *And besides, for every hundred weight, containing 112 ℔ of* Iron, *contained in the hammers* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Hammers: *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Handbaskets. *Vide* Baskets. | | | | | | | | | | | | | | | | | | | |
| *Handles or Hilts, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Handkerchiefs, the dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Handscoops, Handspikes: *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Hand vices. *Vide* Vice tongues. | | | | | | | | | | | | | | | | | | | |
| *Hangers, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Harness, vocat.: Corslets, complete, the piece | 1 | 0 | 0 | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| Harness, vocat.: Curates, the piece | 0 | 12 | 6 | — | — | — | 0 | 2 | 11 | 18 1/9 | 0 | 3 | 1 | 15 5/8 | 0 | 2 | 8 | 6 7/8 | |
| Harness, vocat.: Morians, or Head pieces: graven, the piece | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 6 | 4 1/2 | 0 | 2 | 1 | 17 1/2 | |
| Harness, vocat.: Morians, or Head pieces: plain, the piece | 0 | 5 | 0 | — | — | — | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 3 | 2 1/4 | 0 | 1 | 0 | 18 3/4 | C 13 |
| Harness, vocat.: *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Harness, vocat.: Harness plates. *Vide* Plates. | | | | | | | | | | | | | | | | | | | |
| Harness roses, the thousand | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 3/4 | |

Hemp,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Harpstrings, or Catlings — the groce, containing 12 dozen | 0 | 5 | 0 | — | — | — | 0 | 2 | 4 | 8 ½ | 0 | 2 | 5 | 3 ½ | 0 | 2 | 3 | — | C 21 |
| Catlings — *Vide* Lutestrings. | | | | | | | | | | | | | | | | | | | |
| Hatbands, the groce, containing 12 dozen | 5 | 0 | 0 | — | — | — | 0 | 19 | 3 | — | 1 | 0 | 6 | — | 0 | 16 | 10 | 10 | A |
| Hatchets. *Vide* Axes. | | | | | | | | | | | | | | | | | | | |
| Hats: of beaver wool or hair, the hat | 10 | 0 | 0 | — | — | — | 1 | 18 | 6 | — | 2 | 1 | 0 | — | 1 | 13 | 9 | — | A |
| Hats: of Bridges, the dozen | 10 | 0 | 0 | — | — | — | | | | | | | | | | | | | |
| Hats: Dutch felts, or Hats made of wool, the piece | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Hats: of silk, French making, the dozen | 3 | 0 | 0 | — | — | — | 2 | 0 | 7 | 7 | 2 | 1 | 4 | 7 | 1 | 4 | 2 | 5 | F 36 |
| Hats: Spanish or Portugal felts, the dozen | 5 | 0 | 0 | — | — | — | 0 | 19 | 3 | — | 1 | 0 | 6 | — | 0 | 16 | 10 | 10 | A |
| Hats: of straw. *Vide* Bast. | | | | | | | | | | | | | | | | | | | |
| Hats: of Venice, the dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | |
| Hats: of wool or worsted, trimmed, the dozen | 3 | 0 | 0 | — | — | — | | | | | | | | | | | | | |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Hawks, vocat.: Faulcons, the hawk | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| Hawks, vocat.: Goshawks, the hawk | 3 | 6 | 8 | — | — | — | 0 | 12 | 10 | — | 0 | 13 | 8 | — | 0 | 11 | 3 | — | |
| Hawks, vocat.: Jerfaulcons, the hawk | 4 | 10 | 0 | — | — | — | 0 | 17 | 3 | 18 | 0 | 18 | 5 | 8 | 0 | 15 | 2 | 5 | |
| Hawks, vocat.: Jerkins, the hawk | 3 | 6 | 8 | — | — | — | 0 | 12 | 10 | — | 0 | 13 | 8 | — | 0 | 11 | 3 | — | |
| Hawks, vocat.: Lanners, the hawk | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| Hawks, vocat.: Lannerets, the hawk | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Hawks, vocat.: Tassels of all sorts, the hawk | 2 | 0 | 0 | — | — | — | | | | | | | | | | | | | |
| Hawks hoods, the groce, containing 12 dozen | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | |
| Hay, the load, containing 36 trusses, each truss being 56 ℔ | — | — | — | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| Headings for pipes, hogsheads, or barrels, the hundred, containing six score | 0 | 6 | 8 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 1 | 10 | 18 | 0 | 1 | 11 | 18 | 0 | 1 | 9 | — | B 49 |

of

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| *of France, or any French colony.* *See* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Head pieces. *Vide* Harness. | | | | | | | | | | | | | | | | | | | |
| Heath for brushes, the hundred weight, containing 112 ℔ — | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Hemp, vocat. — *of the British plantations in America, by* 8 *Geo. I. cap.* 12. § 1. free. | | | | | | | | | | | | | | | | | | | |
| *of the product of Ireland, and any manufacture made thereof in Ireland, may be imported directly from thence by British or Irish, upon certificate and oath,* free. *See* Ireland *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Cullen and Steel hemp, and all other sorts of dressed hemp, the hundred weight, containing 112 ℔ — | 10 | 0 | 0 | — | — | — | 1 | 18 | 6 | — | 2 | 1 | 0 | — | 1 | 13 | 9 | — | A |
| Short dressed, the hundred weight, containing 112 ℔ — | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | |
| Spruce, Muscovia, and all other rough hemp, the hundred weight, containing 112 ℔ | 0 | 13 | 4 | — | — | — | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | 0 | 2 | 10 | 10 | C 43 |
| Note, *that all* Hemp, *imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay the same duties as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hemp. *But* Hemp *may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth; or of the port where it can only, or is most usually first shipped. See* Goods inwards, *Art.* 6. *in the Index.* Note, Unwrought hemp, *re-exported to the British dominions in America, is to have no drawback of the duty allowed, by* 4 *Geo. II. cap.* 27. § 7. | | | | | | | | | | | | | | | | | | | |
| Hides, viz. Buff hides — the hide | 0 | 10 | 0 | — | — | — | 0 | 3 | 9 | 12 | 0 | 3 | 11 | 2 | 0 | 3 | 6 | 15 | C 44 |
| Buff hides — *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 0 | 7 | — | 0 | 0 | 7 | — | 0 | 0 | 4 | 13 $\frac{1}{3}$ | D c |
| Cow — or Horse hides in the hair, the piece | 0 | 2 | 6 | — | — | — | 0 | 0 | 7 | 3 $\frac{5}{8}$ | 0 | 0 | 7 | 11 $\frac{1}{8}$ | 0 | 0 | 6 | 9 $\frac{3}{8}$ | C 46 |
| Cow — or Horse hides tanned — the piece | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 $\frac{1}{2}$ | 0 | 2 | 6 | 4 $\frac{1}{2}$ | 0 | 2 | 1 | 17 $\frac{1}{2}$ | |
| Cow — or Horse hides tanned — *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 0 | 3 | 10 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 $\frac{2}{3}$ | D c |
| Cow — Hides of Barbary and Muscovia — the hide | 0 | 2 | 6 | — | — | — | 0 | 0 | 7 | 3 $\frac{5}{8}$ | 0 | 0 | 7 | 11 $\frac{1}{8}$ | 0 | 0 | 6 | 9 $\frac{3}{8}$ | C 46 |
| Cow — Hides of Barbary and Muscovia — *And besides, if dressed in oil, the pound* | — | — | — | — | — | — | 0 | 0 | 7 | — | 0 | 0 | 7 | — | 0 | 0 | 4 | 13 $\frac{1}{3}$ | D c |
| Cow — Hides of Barbary and Muscovia — *And besides, if tanned, the pound* | — | — | — | — | — | — | 0 | 0 | 3 | 10 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 $\frac{2}{3}$ | |
| Cow — Hides of Barbary and Muscovia — *And besides, if tawed, the hide* | — | — | — | — | — | — | 0 | 3 | 6 | — | 0 | 3 | 6 | — | 0 | 2 | 4 | — | |
| Elk hides. *Vide in* Skins. | | | | | | | | | | | | | | | | | | | |
| Indian hides — the hide | 0 | 4 | 2 | — | — | — | 0 | 0 | 11 | 19 $\frac{3}{8}$ | 0 | 1 | 0 | 11 $\frac{7}{8}$ | 0 | 0 | 10 | 15 $\frac{5}{8}$ | C 46 |
| Indian hides — *And besides, if dressed in oil, the pound* | — | — | — | — | — | — | 0 | 0 | 7 | — | 0 | 0 | 7 | — | 0 | 0 | 4 | 13 $\frac{1}{3}$ | D c |
| Indian hides — *And besides, if tanned, the pound* | — | — | — | — | — | — | 0 | 0 | 3 | 10 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 $\frac{2}{3}$ | |
| Indian hides — *And besides, if tawed, the hide* | — | — | — | — | — | — | 0 | 3 | 6 | — | 0 | 3 | 6 | — | 0 | 2 | 4 | — | |
| of Horses in the hair, and tanned. *Vide* Cow. *of Horses, Mares, and Geldings, tawed, for every* 20 *s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 46 |
| *And besides, for every hide* | — | — | — | — | — | — | 0 | 2 | 0 | — | 0 | 2 | 0 | — | 0 | 1 | 4 | — | D c |

Hides,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Hides, viz. Losh hides — the piece | 0 | 5 | 0 | — | — | — | 0 | 1 | 10 | 16 | 0 | 1 | 11 | 11 | 0 | 1 | 9 | 7 ½ | C 45 |
| Hides, viz. Losh hides — And besides, for every pound weight | — | — | — | — | — | — | 0 | 0 | 7 | — | 0 | 0 | 7 | — | 0 | 0 | 4 | 13 ⅓ | D c |
| Hides, viz. Red or Muscovia hides, tanned, coloured, or uncoloured — the hide | 0 | 6 | 8 | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 46 |
| Hides, viz. Red or Muscovia hides, tanned, coloured, or uncoloured — And besides, for every ℔ wt. | — | — | — | — | — | — | 0 | 0 | 3 | — | 0 | 0 | 3 | — | 0 | 0 | 2 | — | D c |
| Hides, viz. All other Hides and Pieces of hides, not before particularly charged — For every 20 s. of their value upon oath | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 46 |
| Hides, viz. All other Hides and Pieces of hides, not before particularly charged — And if tanned, the pound | — | — | — | — | — | — | 0 | 0 | 3 | 10 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 ⅔ | D c |
| Hides, viz. All other Hides and Pieces of hides, not before particularly charged — And if tawed, the hide | — | — | — | — | — | — | 0 | 3 | 6 | — | 0 | 3 | 6 | — | 0 | 2 | 4 | — | |
| Hides, viz. All other Hides and Pieces of hides, not before particularly charged — And if dressed in oil, the pound | — | — | — | — | — | — | 0 | 0 | 7 | — | 0 | 0 | 7 | — | 0 | 0 | 4 | 13 ⅓ | |
| Hides, viz. All other Hides in the hair, or undressed, half Custom. | | | | | | | | | | | | | | | | | | | |
| Hilts for swords or daggers, the dozen | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 13 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| *Hinges, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Hoans, the hundred, containing five score | — | — | — | 2 | 0 | 0 | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| Honey — the barrel | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Honey — the ton | 12 | 0 | 0 | — | — | — | 2 | 6 | 2 | 8 | 2 | 9 | 2 | 8 | 2 | 0 | 6 | — | |
| Hook ends. *Vide* Cap hooks. | | | | | | | | | | | | | | | | | | | |
| Hooks, vocat. Tenter-hooks. *Vide* Nails. | | | | | | | | | | | | | | | | | | | |
| Hoops — of iron for pipes or hogsheads, the hund. wt. cont. 112 ℔ | 1 | 6 | 8 | — | — | — | 0 | 9 | 9 | 17 | 0 | 10 | 1 | 17 | 0 | 9 | 2 | 5 | B 25 |
| Hoops — for coopers, the thousand | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Hoops — Racket hoops. *Vide in* R. | | | | | | | | | | | | | | | | | | | |
| Hops — the hundred weight, containing 112 ℔ | 15 | 0 | 0 | — | — | — | 5 | 4 | 6 | — | 5 | 8 | 3 | — | 3 | 9 | 4 | 10 | M a 22 |
| Hops — *But if exported to Ireland, no* DRAWBACK. | | | | | | | | | | | | | | | | | | | |
| Horns — of cows or oxen, the hundred, containing five score | — | — | — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 73 |
| Horns — of harts. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Horns — *for lanthorns, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Horn tips, the hundred, containing five score | — | — | — | 0 | 2 | 0 | 0 | 0 | 5 | 14 9/10 | 0 | 0 | 6 | 0 9/10 | 0 | 0 | 5 | 3 ½ | C 73 |
| Horses or Mares, the horse or mare | 10 | 0 | 0 | — | — | — | 1 | 18 | 6 | — | 2 | 1 | 0 | — | 1 | 13 | 9 | — | A |
| Hose of cruel, vocat. Mantua hose, the pair | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Hungary water. *Vide* Spirits. | | | | | | | | | | | | | | | | | | | |
| I. | | | | | | | | | | | | | | | | | | | |
| Japanned and lacquered wares, for every 20 s. of their gross price at the candle; as by 12 and 13 Will. III. cap. 11. §15. — of the manufacture of India or China | — | — | — | — | — | — | 0 | 7 | 7 | 4 | 0 | 7 | 10 | 4 | 0 | 7 | 1 | 10 | B 30 |
| Jet, the pound | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| Jewels. *Vide* Diamonds. | | | | | | | | | | | | | | | | | | | |
| Jews trumps, the groce, containing 12 dozen | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Jews trumps, And besides, if made of Iron, for every hund. wt. cont. 112 ℔ | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Jews trumps, And besides, if made of Brass, for every groce | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *Images painted, prohibited, but for the circumstances thereof, see the Index.* | — | — | — | — | — | — | 0 | 0 | 5 | 12 ½ | 0 | 0 | 5 | 12 ½ | 0 | 0 | 5 | 12 ½ | E 13 |
| Imperlings, blue or red, the dozen | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Incle, Rolls, the dozen pieces, containing 36 yards the piece | 6 | 0 | 0 | — | — | — | 0 | 19 | 3 | 12 | 1 | 0 | 9 | 12 | 0 | 16 | 5 | 8 | A a |
| Incle, Unwrought, the pound | 0 | 2 | 6 | | | | | | | | | | | | | | | | |
| *But by the 24th of Geo. II. cap. 46. after 25 March 1752, all the duties on* Unwrought incle *and* Short spinnel, *and all other* Whitened *or* Bleached linen-yarn, *are repealed, and cease, and in lieu thereof the following duty is to be paid.* *For every pound weight of* Whitened *or* Bleached linen-yarn, *known by the name of* Unwrought incle, *or* Short spinnel, *and all other* White *or* Bleached linen-yarn *imported, of the manufacture of any part or place not belonging to the crown of Great-Britain* | — | — | — | — | — | — | 0 | 0 | 3 | — | 0 | 0 | 3 | — | — | — | — | — | W a |

Incle

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20shs | l. | s. | d. | 20ths | |
| Incle wrought, the dozen pound | 8 | 0 | 0 | — | — | — | 1 | 5 | 8 | 16 | 1 | 7 | 8 | 16 | 1 | 1 | 11 | 4 | A a |
| Indico: British plantation, the pound | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| Indico: of Turkey, of the West-Indies, or Rich indico, the ℔ | 0 | 3 | 4 | | | | | | | | | | | | | | | | |
| Indico: Dust, the pound | 0 | 1 | 8 | | | | | | | | | | | | | | | | |
| Indico: *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed*, free. *For the regulations, vide* Indico *in the Index. For the Bounty, see Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Ink for printers, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Ink-horns: the groce, containing 12 dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | |
| Ink-horns: of brass, the dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 10 | 9 $\frac{2}{5}$ | 0 | 3 | 0 | 5 $\frac{2}{5}$ | 0 | 2 | 7 | 1 | C 13 |
| Instruments for barbers and surgeons, vocat.: Bullet screws, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 $\frac{4}{5}$ | 0 | 0 | 9 | 16 $\frac{4}{5}$ | 0 | 0 | 8 | 2 | A |
| Instruments for barbers and surgeons, vocat.: Incision sheers, the dozen | 0 | 5 | 0 | — | — | | | | | | | | | | | | | | |
| Instruments for barbers and surgeons, vocat.: Paices, or Tooth-drawers, the dozen | 0 | 5 | 0 | — | — | | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 $\frac{1}{2}$ | |
| Instruments for barbers and surgeons, vocat.: Plulicanes, the dozen | 0 | 5 | 0 | — | — | | | | | | | | | | | | | | |
| Instruments for barbers and surgeons, vocat.: Sets, the bundle, containing 116 | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 $\frac{2}{5}$ | 0 | 0 | 4 | 18 $\frac{2}{5}$ | 0 | 0 | 4 | 1 | |
| Instruments for barbers and surgeons, vocat.: Trepans, the dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| Instruments for barbers and surgeons, vocat.: *And besides, for such instruments as are made of* Iron, *the hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Instruments for barbers and surgeons, vocat.: *And besides, for such instruments as are made of* Steel, *the hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 $\frac{1}{2}$ | 0 | 5 | 1 | 17 $\frac{1}{2}$ | 0 | 5 | 1 | 17 $\frac{1}{2}$ | D 46 |
| Instruments for barbers and surgeons, vocat.: *But if made of* Silver, *to pay as* Plate *in* P. | | | | | | | | | | | | | | | | | | | |
| Iron, viz.: Amys, Spanish, Spruce, and Swedish, the ton | 7 | 0 | 0 | | | | | | | | | | | | | | | | |
| Iron, viz.: *Imported in British-built ships legally navigated, the ton* | — | — | — | — | — | — | 2 | 8 | 6 | 3 | 2 | 10 | 3 | 3 | 2 | 5 | 2 | 5 | B 23 |
| Iron, viz.: *Imported in Foreign-built ships, the ton* | — | — | — | — | — | — | 2 | 17 | 10 | 13 | 2 | 19 | 7 | 13 | 2 | 14 | 6 | 15 | |
| Iron, viz.: of Ireland, and all other places, unwrought, not otherwise rated, the ton, cont. 20 C. wt. each C. cont. 112 ℔ | — | — | — | 7 | 0 | 0 | | | | | | | | | | | | | |
| Iron, viz.: *of Ireland* | — | — | — | — | — | — | 1 | 6 | 11 | 8 | 1 | 8 | 8 | 8 | 1 | 3 | 7 | 10 | A |

Iron,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Iron, viz. — *From any other foreign parts, imported in* — *British-built ships legally navigated* | — | — | — | — | — | — | 2 | 8 | 6 | 3 | 2 | 10 | 3 | 3 | 2 | 5 | 2 | 5 | B 23 |
| *Foreign-built ships* | — | — | — | — | — | — | 2 | 17 | 10 | 13 | 2 | 19 | 7 | 13 | 2 | 14 | 6 | 15 | |
| *But by the 23d of Geo. II. cap. 29.* Bar iron *made in, and imported from the British colonies in America into the port of London, if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | |
| *For the regulations, see* Iron *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Backs for chimneys — large, the piece | 0 | 13 | 4 | — | — | — | 0 | 4 | 9 | 1 | 0 | 4 | 11 | 1 | 0 | 4 | 5 | 5 | B 7 |
| Backs for chimneys — small, the piece | 0 | 6 | 8 | — | — | — | 0 | 2 | 4 | 10 ½ | 0 | 2 | 5 | 10 ½ | 0 | 2 | 2 | 12 ½ | |
| Bands for kettles, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | — | — | — | 0 | 12 | 4 | 13 | 0 | 12 | 10 | 13 | 0 | 11 | 5 | 5 | B 25 |
| Caskets. *Vide in* C. | | | | | | | | | | | | | | | | | | | |
| Chests. *Vide in* C. | | | | | | | | | | | | | | | | | | | |
| Doubles. *Vide* Plates. | | | | | | | | | | | | | | | | | | | |
| Fire irons — the groce, containing 12 dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Fire irons — *And besides, for every hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Hoops, the hundred weight, containing 112 ℔ | 1 | 6 | 8 | — | — | — | 0 | 9 | 9 | 17 | 0 | 10 | 1 | 17 | 0 | 9 | 2 | 5 | B 25 |
| Iron slit or hammered into rods, called Rod iron, and Iron drawn or hammered less than ¾ of an inch square, the hundred weight, containing 112 ℔ | — | — | — | 1 | 0 | 0 | | | | | | | | | | | | | |
| *of Ireland* — *slit or hammered into rods* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *of Ireland* — *drawn or hammered less than ¾ of an inch square* | — | — | — | — | — | — | 0 | 8 | 6 | 9 | 0 | 8 | 9 | 9 | 0 | 8 | 0 | 15 | B 24 25 |
| *of all other places* | — | — | — | — | — | — | | | | | | | | | | | | | |
| Iron wares manufactured, not otherwise rated, or not prohibited by law to be imported, the C. cont. 112 ℔ | — | — | — | 2 | 0 | 0 | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| *Besides* — *for* Kettles, *the piece* | — | — | — | — | — | — | 0 | 1 | 2 | 1 ¼ | 0 | 1 | 2 | 1 ¼ | 0 | 1 | 2 | 1 ¼ | D 26 |
| *Besides* — *for other* Manufactures, *the hundred weight* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |

Iron,

# Inwards.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| **Iron, viz.** | | | | | | | | | | | | | | | | | | | |
| Iron ore, the ton, containing 20 hundred weight, each hundred containing 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 73 |
| Old bushel, Broken, and old Cast iron, the ton | — | — | — | 2 | 10 | 0 | 0 | 11 | 11 | 12 ½ | 0 | 12 | 7 | 2 ½ | 0 | 10 | 9 | 7 ½ | C 73 |
| Iron called Pig iron, from the British plantations, the ton, cont. 20 hund. weight, each hund. cont. 112 ℔ | — | — | — | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| *But by the 23d of Geo. II. cap. 29.* Pig iron *made in the British colonies in America, if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | |
| *For the particular regulations, see* Iron *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Iron pots. *Vide* Pots. | | | | | | | | | | | | | | | | | | | |
| Iron stoves { the piece | 5 | 0 | 0 | — | — | — | 0 | 19 | 3 | — | 1 | 0 | 6 | — | 0 | 16 | 10 | 10 | A |
| Iron stoves { *And besides, for every hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *Note,* Iron, *and* Manufactures *thereof, exported to the British plantations, are not to have any drawback.* 2 and 3 Ann. *cap.* 9. § 12. *and* 9 Ann. cap. 6. § 54. | | | | | | | | | | | | | | | | | | | |
| A Juice of { Lemons, the pipe | 4 | 0 | 0 | — | — | — | 1 | 10 | 4 | 16 | 1 | 11 | 4 | 16 | 1 | 8 | 6 | — | C 51 |
| A Juice of { Limes, the gallon | — | — | — | 0 | 0 | 6 | 0 | 0 | 2 | 5 ⅗ | 0 | 0 | 2 | 7 1/10 | 0 | 0 | 2 | 2 ¾ | C 52 |
| Ivory, the pound | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| **K.** | | | | | | | | | | | | | | | | | | | |
| KELP, the ton, containing 20 hundred weight, each hundred containing 112 ℔ | — | — | — | 3 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 15 | 1 | 7 | 0 | 12 | 11 | 5 | C 73 |
| Kettles. *Vide* Battery. | | | | | | | | | | | | | | | | | | | |
| Kettles of iron. *Vide* Iron. | | | | | | | | | | | | | | | | | | | |
| Key knops { the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Key knops { *And besides* { *if made of* iron, *the hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Key knops { *And besides* { *if made of* Steel, *the hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | D 46 |

Kits

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Kits of wood. *Vide* Pails. | | | | | | | | | | | | | | | | | | | |
| Knees of oak. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Knives, viz. — Almain, Bohemia, and all other coarse knives, the dicker, containing ten knives | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 $\frac{3}{5}$ | 0 | 0 | 7 | 7 $\frac{3}{5}$ | 0 | 0 | 6 | 1 $\frac{1}{2}$ | A |
| Butchers knives, the dicker, containing ten knives | 0 | 3 | 0 | — | — | — | | | | | | | | | | | | | |
| Carving knives, the dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | |
| Cullen knives, the groce, containing 12 dozen | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | |
| Glovers knives, the bundle, containing six knives | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | |
| Pen knives, the groce, containing 12 dozen | 1 | 10 | 0 | — | — | — | | | | | | | | | | | | | |
| Sker knives, the dicker, containing ten knives | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 $\frac{3}{5}$ | 0 | 0 | 7 | 7 $\frac{3}{5}$ | 0 | 0 | 6 | 1 $\frac{1}{2}$ | |
| Stock knives — gilt, the dozen stocks | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | |
| Stock knives — ungilt, the dozen stocks | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| *And besides, for such of the aforesaid* Knives *as are made of* — Iron, *for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *And besides, for such of the aforesaid* Knives *as are made of* — Steel, *for every hund. wt. cont.* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 $\frac{1}{2}$ | 0 | 5 | 1 | 17 $\frac{1}{2}$ | 0 | 5 | 1 | 17 $\frac{1}{2}$ | D 46 |
| French knives, the groce, containing 12 dozen | 4 | 0 | 0 | — | — | — | 2 | 14 | 1 | 16 | 2 | 15 | 1 | 16 | 1 | 12 | 3 | — | F 36 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| L. | | | | | | | | | | | | | | | | | | | |
| Lace, vocat. — Bone lace, of thread, the dozen yards | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| *But if the manufacture of any of the dominions of the French king, or the duke of Anjou, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Lace, vocat. — Britain lace, the groce, cont. 12 dozen yards | 6 | 0 | 0 | — | — | — | 4 | 1 | 2 | 14 | 4 | 2 | 8 | 14 | 2 | 8 | 4 | 10 | F 36 |
| Lace, vocat. — Bugle lace. *Vide* Bugle. | | | | | | | | | | | | | | | | | | | |
| Lace, vocat. — Cruel lace, the small groce, cont. 12 dozen | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |

Lace,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Lace, vocat. Gold and Silver lace — the pound, containing 12 ounces troy | 12 | 0 | 0 | — | — | — | 2 | 6 | 2 | 8 | 2 | 9 | 2 | 8 | 2 | 0 | 6 | — | A |
| Lace, vocat. Gold and Silver lace — the ounce troy | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| *But* Gold *and* Silver lace *are prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Lace, vocat. Pomet lace, the groce, containing 12 dozen yards | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Lace, vocat. Purle, or Antlet lace of thread, the groce, cont. 12 doz. | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Lace, vocat. Silk — Bone lace, the pound, containing 16 ounces | 40 | 0 | 0 | — | — | — | 11 | 10 | 10 | 10 | 12 | 0 | 10 | 10 | 10 | 11 | 10 | 10 | G 44, 64 |
| Lace, vocat. Silk — Lace of all other sorts, the pound, containing 16 ounces | 10 | 0 | 0 | — | — | — | 2 | 19 | 1 | 10 | 3 | 1 | 7 | 10 | 2 | 14 | 4 | 10 | |
| *Laces, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Ladles, vocat. Melting ladles, the hund. weight, cont. 112 ℔ | 2 | 0 | 0 | — | — | — | 0 | 12 | 4 | 13 | 0 | 12 | 10 | 13 | 0 | 11 | 5 | 5 | B 25 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| *Lamb, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Lamp black. *Vide* Blacking. | | | | | | | | | | | | | | | | | | | |
| Lamps. *Vide* Brass. | | | | | | | | | | | | | | | | | | | |
| Lapis magnatu falce, the pound | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 3/5 | 0 | 0 | 7 | 7 3/5 | 0 | 0 | 6 | 1 1/2 | A |
| *Lacquered wares.* Vide *Japanned wares.* | | | | | | | | | | | | | | | | | | | |
| Lard, the pound | — | — | — | 0 | 0 | 3 | 0 | 0 | 0 | 14 29/80 | 0 | 0 | 0 | 15 9/10 | 0 | 0 | 0 | 12 15/16 | C 73 |
| Lathwood. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Latten, vocat. Black latten, the hundred weight, cont. 112 ℔ | 2 | 0 | 0 | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | C 49 |
| Latten, vocat. Shaven latten, the hundred weight, cont. 112 ℔ | 3 | 6 | 8 | — | — | — | 0 | 19 | 1 | — | 0 | 19 | 11 | — | 0 | 17 | 6 | — | |
| Laver cocks. *Vide* Brass. | | | | | | | | | | | | | | | | | | | |
| *Lavers, vocat. Hanging lavers, prohibited; but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Lead ore, the ton | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Lead, black, red, and white. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |



Leather,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Leather, vocat. — Basil leather, the dozen | 20 | 0 | 0 | — | — | — | 4 | 15 | 9 | — | 5 | 0 | 9 | — | 4 | 6 | 3 | — | C 50 |
| *And besides, if not particularly charged, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Turkey and East-India cordivant, the dozen | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| " *of East-India, the dozen* | — | — | — | — | — | — | 1 | 5 | 0 | 18 | 1 | 5 | 6 | 18 | 0 | 16 | 1 | 10 | N 30. 50 |
| " *of Turkey, the dozen* | — | — | — | — | — | — | 0 | 17 | 6 | 18 | 0 | 18 | 0 | 18 | 0 | 8 | 7 | 10 | O 50 |
| *See in* Skins. | | | | | | | | | | | | | | | | | | | |
| Hangings gilt, the piece | 4 | 0 | 0 | — | — | — | 0 | 19 | 1 | 16 | 1 | 0 | 1 | 6 | 0 | 17 | 3 | — | C 50 |
| *And besides, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Leather for masks, the pound | 0 | 0 | 8 | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 50 |
| *And besides, if not particularly charged, for every 20 s. of the real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Spanish leather, or Cordivant { the dozen skins | 5 | 0 | 0 | — | — | — | 1 | 11 | 11 | 5 | 1 | 13 | 2 | 5 | 1 | 1 | 6 | 15 | O 50 |
| *Vide in* Skins. | | | | | | | | | | | | | | | | | | | |
| Spruce, or Danske leather { the dozen skins | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 50 |
| *Vide in* Skins. | | | | | | | | | | | | | | | | | | | |
| *And besides, if not particularly charged, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| *All other* Leather, *and* Manufactures of leather, *unrated, and whereof the most valuable part is* Leather { *For every 20 s. of the value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 50 |
| *For every 20 s. of the real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| *But* Wares of tawed leather *are prohibited; but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Leaves of gold, the hundred leaves, containing five score | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| *But for the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |

Lemons

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Lemons { *Vide* Oranges. pickled, the pipe | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Lemon water { the ton | 10 | 13 | 4 | — | — | — | 2 | 1 | 0 | 16 | 2 | 3 | 8 | 16 | 1 | 16 | 0 | — | A |
| Lemon water { the gallon | 0 | 0 | 11 | — | — | — | 0 | 0 | 2 | $2\frac{7}{20}$ | 0 | 0 | 2 | $5\frac{1}{10}$ | 0 | 0 | 1 | $17\frac{1}{8}$ | A |
| Lemon juice. *Vide* Juice of lemons. | | | | | | | | | | | | | | | | | | | |
| Lewers for hawks, the piece | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | $1\frac{3}{5}$ | 0 | 0 | 3 | $5\frac{3}{5}$ | 0 | 0 | 2 | 14 | A |
| Lime juice. *Vide* Juice of limes. | | | | | | | | | | | | | | | | | | | |
| Lines of Hamburgh for ships, the piece | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | $3\frac{1}{10}$ | 0 | 0 | 1 | $4\frac{3}{5}$ | 0 | 0 | 1 | $0\frac{1}{2}$ | A |
| Linen cloth, or: Alexandria, or Turkey linen, the ell | — | — | — | 0 | 1 | 6 | 0 | 0 | 4 | $9\frac{521}{800}$ | 0 | 0 | 4 | $14\frac{121}{100}$ | 0 | 0 | 4 | $1\frac{81}{800}$ | C d 29 |
| Linen cloth, or: Borelaps (*not exceeding* $28\frac{1}{2}$ *inches in breadth, as by* 7 *and* 8 *Will III. cap.* 10. *and* 1 *Ann. cap.* 8.) the ell | — | — | — | 0 | 0 | 10 | 0 | 0 | 2 | $5\frac{49}{80}$ | 0 | 0 | 2 | $8\frac{19}{60}$ | 0 | 0 | 2 | $1\frac{1}{15}$ | C c 73 |
| Linen cloth, or: British, the hundred ells, containing five score | 6 | 13 | 4 | — | — | — | 4 | 8 | 10 | $10\frac{2}{3}$ | 4 | 10 | 6 | $10\frac{2}{3}$ | 2 | 12 | 4 | $10\frac{2}{3}$ | F h 36 |
| Linen cloth, or: Callicoes: fine or coarse, the piece (*if of the breadth of one yard and quarter, or under, not exceeding ten yards in length, or if above that breadth, six yards in length, as by* 4 *and* 5 *Will. and Mar. cap.* 5. §11.) | 0 | 10 | 0 | — | — | — | 0 | 4 | 0 | $3\frac{3}{10}$ | 0 | 4 | 1 | $13\frac{3}{10}$ | 0 | 3 | 9 | $6\frac{3}{10}$ | C d 27 |
| Callicoes: *And besides, for those species called* — Muslins, *for Branch,* N° 12. — White callicoes, *for Branch,* N° 14. — *For every* 20*s. of their gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | P or Q |
| Callicoes: *But if printed, painted, stained, or dyed in East-India, China, or Persia, the like piece* | — | — | — | — | — | — | 0 | 0 | 2 | 17 | 0 | 0 | 4 | 7 | — | — | — | — | M |

Callicoes: *Such printed, &c.* Callicoes *to be brought to no port but London, and there to be duly entered and secured in proper warehouses, till exportation, as per* East-India *in the Index.*

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d | l. | s | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Linen cloth, or Canvas, vocat. — Cambrick: the half piece, containing $6\frac{1}{2}$ ells | 1 | 0 | 0 | — | — | — | 0 | 3 | 7 | 14 $\frac{3}{5}$ | 0 | 3 | 10 | 14 $\frac{3}{5}$ | 0 | 3 | 2 | 0 $\frac{3}{5}$ | C a |
| Cambrick: the piece, containing 13 ells | 2 | 0 | 0 | — | — | — | 0 | 7 | 3 | 9 $\frac{1}{5}$ | 0 | 7 | 9 | 9 $\frac{1}{3}$ | 0 | 6 | 4 | 1 $\frac{1}{5}$ | |
| *By 18 Geo. II. cap. 36. Cambricks and French lawns are prohibited to be worn in Great-Britain, and can be imported only by British, and for exportation. The importer to give bond for the payment of 5 l. for every piece which shall not be exported within three years.* | | | | | | | | | | | | | | | | | | | |
| Dutch barrafs, and Heffens canvas, the hundred ells, containing fix fcore | 3 | 10 | 0 | — | — | — | 0 | 15 | 2 | 11 $\frac{29}{40}$ | 0 | 16 | 1 | 1 $\frac{29}{40}$ | 0 | 13 | 6 | 12 $\frac{29}{40}$ | C b 29 |
| French canvas, and Line broad for tabling, being $1\frac{1}{8}$ ell, and upwards, the hundred ells, containing fix fcore | 15 | 0 | 0 | — | — | — | 9 | 19 | 11 | 14 | 10 | 3 | 8 | 14 | 5 | 17 | 10 | 4 | Fh36 |
| French or Normandy canvas, and Line narrow, brown or white, the hund ells, cont. fix fcore | 6 | 0 | 0 | — | — | — | 3 | 19 | 11 | 17 $\frac{3}{5}$ | 4 | 1 | 5 | 17 $\frac{3}{5}$ | 2 | 7 | 1 | 13 $\frac{3}{5}$ | |
| Heffens canvas. *Vide* Dutch barras. | | | | | | | | | | | | | | | | | | | |
| Packing canvas, Guttings, or Spruce canvas, the hundred ells, containing fix fcore | 2 | 10 | 0 | — | — | — | 0 | 10 | 10 | 8 $\frac{3}{8}$ | 0 | 11 | 5 | 18 $\frac{3}{8}$ | 0 | 9 | 8 | 3 $\frac{3}{8}$ | C b 29 |
| Poldavies, the bolt, containing 28 ells | 1 | 0 | 0 | — | — | — | 0 | 6 | 8 | 3 $\frac{7}{20}$ | 0 | 6 | 11 | 3 $\frac{7}{20}$ | — | — | — | — | R 29 |
| *Note*, Poldavies *is, by 1 Jac. I. cap. 24. deemed to be a* Sail-cloth. | | | | | | | | | | | | | | | | | | | |
| Spruce, Elbing, or Queenfborough canvas, the bolt, containing 28 ells | 0 | 15 | 0 | — | — | — | 0 | 3 | 3 | 2 $\frac{41}{80}$ | 0 | 3 | 5 | 7 $\frac{41}{80}$ | 0 | 2 | 10 | 17 $\frac{1}{80}$ | C b 29 |
| Striped canvas with copper, the piece, containing 15 yards | 4 | 0 | 0 | — | — | — | 0 | 17 | 4 | 13 $\frac{2}{5}$ | 0 | 18 | 4 | 13 $\frac{2}{5}$ | 0 | 15 | 5 | 17 $\frac{2}{5}$ | |
| Striped or Tufted canvas with thread, the piece, containing 15 yards | 2 | 0 | 0 | — | — | — | 0 | 8 | 8 | 6 $\frac{7}{10}$ | 0 | 9 | 2 | 6 $\frac{7}{10}$ | 0 | 7 | 8 | 18 $\frac{7}{10}$ | |

L

L

Linen

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Linen cloth, or — Canvas, vocat. — Striped, Tufted, or Quilted canvas with silk, the piece, containing 15 yards | 4 | 0 | 0 | — | — | — | 0 | 17 | 4 | 13 $\frac{2}{5}$ | 0 | 18 | 4 | 13 $\frac{2}{5}$ | 0 | 15 | 5 | 17 $\frac{2}{5}$ | C b 29 |
| Vandolose or Vitery canvas, the hundred ells, containing six score | 5 | 0 | 0 | — | — | — | 3 | 16 | 7 | 18 | 3 | 17 | 10 | 18 | — | — | — | — | F i 36 |
| Working canvas — for cushions, narrow, the hundred ells, containing six score | 3 | 0 | 0 | — | — | — | 0 | 13 | 0 | 10 $\frac{1}{20}$ | 0 | 13 | 9 | 10 $\frac{1}{20}$ | 0 | 11 | 7 | 8 $\frac{1}{20}$ | C b 29 |
| broad, the hund. ells, cont. six score | 5 | 0 | 0 | — | — | — | 1 | 1 | 8 | 16 $\frac{3}{4}$ | 1 | 2 | 11 | 16 $\frac{3}{4}$ | 0 | 19 | 4 | 6 $\frac{3}{4}$ | |
| of the broadest sort, the C. ells, cont. 6 score | 6 | 0 | 0 | — | — | — | 1 | 6 | 1 | 0 $\frac{1}{10}$ | 1 | 7 | 7 | 0 $\frac{1}{10}$ | 1 | 3 | 2 | 16 $\frac{1}{10}$ | |
| Cowsfield cloth or plats, the ell | 0 | 1 | 8 | — | — | — | 0 | 0 | 4 | 6 $\frac{227}{240}$ | 0 | 0 | 4 | 11 $\frac{227}{240}$ | 0 | 0 | 3 | 17 $\frac{107}{240}$ | |
| Damask — Tabling of Holland making, the yard | 1 | 0 | 0 | — | — | — | 0 | 3 | 7 | 14 $\frac{3}{5}$ | 0 | 3 | 10 | 14 $\frac{3}{5}$ | 0 | 3 | 2 | 0 $\frac{3}{5}$ | C a |
| *And besides, if* — *above* 1 $\frac{1}{8}$ *ell English in breadth, and under* 2 *ells, the yard* | — | — | — | — | — | — | 0 | 0 | 8 | 8 $\frac{3}{4}$ | 0 | 0 | 8 | 8 $\frac{3}{4}$ | 0 | 0 | 8 | 8 $\frac{3}{4}$ | D 29 |
| *of the breadth of* 2 *ells or upwards, and under* 3 *ells, the yard* | — | — | — | — | — | — | 0 | 1 | 4 | 17 $\frac{1}{2}$ | 0 | 1 | 4 | 17 $\frac{1}{2}$ | 0 | 1 | 4 | 17 $\frac{1}{2}$ | D 28 |
| *of the breadth of* 3 *ells or upwards, the yard* | — | — | — | — | — | — | 0 | 4 | 2 | 12 $\frac{1}{2}$ | 0 | 4 | 2 | 12 $\frac{1}{2}$ | 0 | 4 | 2 | 12 $\frac{1}{2}$ | |
| Tabling of Silesia making, the yard | 0 | 4 | 0 | — | — | — | 0 | 0 | 10 | 8 $\frac{67}{100}$ | 0 | 0 | 11 | 0 $\frac{67}{100}$ | 0 | 0 | 9 | 5 $\frac{87}{100}$ | C b 29 |
| Tabling of all other places, *except Ireland and Russia. Vide after* Diaper. | | | | | | | | | | | | | | | | | | | |
| Towelling and Napkining — of Silesia making, the yard | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 9 $\frac{167}{300}$ | 0 | 0 | 3 | 13 $\frac{167}{300}$ | 0 | 0 | 3 | 1 $\frac{287}{300}$ | C a |
| of Holland making, the yard | 0 | 7 | 0 | — | — | — | 0 | 1 | 3 | 6 $\frac{11}{100}$ | 0 | 1 | 4 | 7 $\frac{11}{100}$ | 0 | 1 | 1 | 6 $\frac{21}{100}$ | |
| of the manufacture of Russia, not exceeding half an English ell in breadth | — | — | — | 0 | 0 | 4 | 0 | 0 | 0 | 17 $\frac{467}{1200}$ | 0 | 0 | 0 | 18 $\frac{467}{1200}$ | 0 | 0 | 0 | 15 $\frac{537}{1200}$ | C b 29 |
| *of all other places, except Ireland and Russia. Vide after* Diaper. | | | | | | | | | | | | | | | | | | | |

L

L

Linen

## Inwards.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Linen cloth, or — Diaper — Napkins of Holland making, the dozen | 1 | 16 | 0 | — | — | — | 0 | 6 | 6 | 14 $\frac{7}{25}$ | 0 | 7 | 0 | 2 $\frac{7}{25}$ | 0 | 5 | 8 | 9 $\frac{2}{25}$ | L C a |
| Tabling of Holland making, the yard | 0 | 9 | 0 | — | — | — | 0 | 1 | 7 | 13 $\frac{57}{100}$ | 0 | 1 | 9 | 0 $\frac{57}{100}$ | 0 | 1 | 5 | 2 $\frac{27}{100}$ | |
| And besides, if *above 1 $\frac{1}{8}$ ell English in breadth, and under 2 ells, the yard* | — | — | — | — | — | — | 0 | 0 | 3 | 15 $\frac{15}{16}$ | 0 | 0 | 3 | 15 $\frac{15}{16}$ | 0 | 0 | 3 | 15 $\frac{15}{16}$ | D 29 |
| And besides, if *of the breadth of 2 ells or upwards and under 3 ells, the yard* | — | — | — | — | — | — | 0 | 0 | 7 | 11 $\frac{7}{8}$ | 0 | 0 | 7 | 11 $\frac{7}{8}$ | 0 | 0 | 7 | 11 $\frac{7}{8}$ | D 28 |
| And besides, if *of the breadth of 3 ells or upwards, the yard* | — | — | — | — | — | — | 0 | 1 | 10 | 15 $\frac{5}{8}$ | 0 | 1 | 10 | 15 $\frac{5}{8}$ | 0 | 1 | 10 | 15 $\frac{5}{8}$ | |
| Tabling of Silesia making, the yard | 0 | 3 | 4 | — | — | — | 0 | 0 | 8 | 13 $\frac{107}{120}$ | 0 | 0 | 9 | 3 $\frac{107}{120}$ | 0 | 0 | 7 | 14 $\frac{107}{120}$ | C b 29 |
| Towelling and Napkining — of Holland making, the yard | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 11 $\frac{19}{100}$ | 0 | 0 | 7 | 0 $\frac{19}{100}$ | 0 | 0 | 5 | 14 $\frac{19}{100}$ | C a |
| Towelling and Napkining — of Silesia making, the yard | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 9 $\frac{167}{300}$ | 0 | 0 | 3 | 13 $\frac{167}{300}$ | 0 | 0 | 3 | 1 $\frac{287}{300}$ | C b 29 |
| Towelling and Napkining — of the manufacture of Russia, not exceeding half an English ell in breadth, the yard | — | — | — | 0 | 0 | 4 | 0 | 0 | 0 | 17 $\frac{467}{1200}$ | 0 | 0 | 0 | 18 $\frac{467}{1200}$ | 0 | 0 | 0 | 15 $\frac{587}{1200}$ | |
| Diaper or Damask tabling or napkining, and towelling of any place (except Ireland and Russia) not otherwise rated, to be rated at the several rates of Damask or Diaper, of Silesia making, in the Book of rates. | | | | | | | | | | | | | | | | | | | |
| Dowlas. *Vide* Lockrams. | | | | | | | | | | | | | | | | | | | |
| Drilling and Packduck, the hundred ells, containing six score | 2 | 0 | 0 | — | — | — | 0 | 8 | 8 | 6 $\frac{7}{10}$ | 0 | 9 | 2 | 6 $\frac{7}{10}$ | 0 | 7 | 8 | 18 $\frac{7}{10}$ | L C b 29 |
| Elbing or Dansk cloth, double ploy, the ell | 0 | 1 | 8 | — | — | — | 0 | 0 | 4 | 6 $\frac{227}{240}$ | 0 | 0 | 4 | 11 $\frac{227}{240}$ | 0 | 0 | 3 | 17 $\frac{107}{240}$ | |

☞ *By the practice at the water-side, yard wide and upwards is accounted Tabling.*

Linen

| Inwards. | | Rates. By 12 Car. II. cap. 4. l. | s. | d. | Rates. By 11 Geo. II. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Linen cloth, or Flanders Holland cloth — | Flemish cloth | | | | | | | | | | | | | | | | | | | |
| | Gentish cloth | | | | | | | | | | | | | | | | | | | |
| | Isingham cloth | | | | | | | | | | | | | | | | | | | |
| | Overissel cloth | | | | | | | | | | | | | | | | | | | |
| | Rouse cloth | | | | | | | | | | | | | | | | | | | |
| | Brabant cloth | 0 | 5 | 0 | — | — | — | 0 | 0 | 10 | 18 13/20 | 0 | 0 | 11 | 13 13/20 | 0 | 0 | 9 | 10 3/20 | C a |
| | Embden cloth | | | | | | | | | | | | | | | | | | | |
| | Freeze cloth | | | | | | | | | | | | | | | | | | | |
| | Bag Holland | | | | | | | | | | | | | | | | | | | |
| | Brown Holland — the ell | | | | | | | | | | | | | | | | | | | |
| And besides, if | *above 1 1/8 ell English in breadth, and under 2 ells, the ell* | — | — | — | — | — | — | 0 | 0 | 2 | 2 3/16 | 0 | 0 | 2 | 2 3/16 | 0 | 0 | 2 | 2 3/16 | D 29 |
| | *of the breadth of 2 ells or upwards, and under 3 ells, the ell* | — | — | — | — | — | — | 0 | 0 | 4 | 4 3/8 | 0 | 0 | 4 | 4 3/8 | 0 | 0 | 4 | 4 3/8 | D 28 |
| | *of the breadth of 3 ells or upwards, the ell* | — | — | — | — | — | — | 0 | 1 | 0 | 13 1/8 | 0 | 1 | 0 | 13 1/8 | 0 | 1 | 0 | 13 1/8 | |
| Hamburgh | and Silesia cloth, broad, the hundred ells, containing 120, white or brown | 10 | 0 | 0 | — | — | — | 2 | 3 | 5 | 13 1/2 | 2 | 5 | 11 | 13 1/2 | 1 | 18 | 8 | 13 1/2 | C b 29 |
| | Cloth, narrow, the hund. ells, cont. six score | 8 | 0 | 0 | — | — | — | 1 | 14 | 9 | 6 4/5 | 1 | 16 | 9 | 6 4/5 | 1 | 10 | 1 | 14 4/5 | |
| Hinderlands | Brown, Midlegood, Headlake, and Muscovia linen, narrow, the hundred ells, containing six score | 2 | 13 | 4 | — | — | — | 0 | 11 | 7 | 2 4/15 | 0 | 12 | 3 | 2 4/15 | 0 | 10 | 3 | 18 4/15 | |
| | *Whited, from Prussia, Polonia, or any part of the East country (except Russia) under the breadth of 7/8 of a yard, are to pay as narrow East country linen.* 4 and 5 Will. and Mar. cap. 5. § 12. | | | | | | | | | | | | | | | | | | | |

B b

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Linen cloth, or: Irish cloth, the hundred ells, containing six score | 2 | 0 | 0 | — | — | — | 0 | 8 | 8 | $6\frac{7}{10}$ | 0 | 9 | 2 | $6\frac{7}{10}$ | 0 | 7 | 8 | $18\frac{7}{10}$ | C b 29 L |
| *But all* Linens *of the manufacture of Ireland may be imported directly from thence by British or Irish, upon certificate and oath,* free of all duties, *except those in consideration of their being chequered, striped, printed, painted, stained, or dyed; and* Canvas *or* Sail-cloth, *on which the bounty (on exportation) has been allowed in Ireland. See Branch* N° 31. *See also* Ireland *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Lawns: the half piece, containing $6\frac{1}{2}$ ells. * | 3 | 0 | 0 | — | — | — | 0 | 10 | 11 | $3\frac{4}{5}$ | 0 | 11 | 8 | $3\frac{4}{5}$ | 0 | 9 | 6 | $1\frac{4}{5}$ | C a |
| the piece, containing 13 ells * | 6 | 0 | 0 | — | — | — | 1 | 1 | 10 | $7\frac{3}{5}$ | 1 | 3 | 4 | $7\frac{3}{5}$ | 0 | 19 | 0 | $3\frac{3}{5}$ | |
| vocat. Callico lawns, the piece | 1 | 6 | 8 | — | — | — | 0 | 10 | 8 | $8\frac{4}{5}$ | 0 | 11 | 0 | $8\frac{4}{5}$ | 0 | 10 | 0 | $16\frac{4}{5}$ | C d 27 |
| *And besides, for every 20s. of their gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | P |
| vocat. French lawns, the piece | 1 | 10 | 0 | — | — | — | 0 | 19 | 11 | $9\frac{2}{5}$ | 1 | 0 | 4 | $9\frac{2}{5}$ | 0 | 11 | 9 | $8\frac{2}{5}$ | F h 36 |
| *By* 18 *Geo. II. cap.* 36. Cambricks *and* French lawns *are prohibited to be worn in Great-Britain, and can be imported only by British, and for exportation. The importer to give bond for the payment of* 5 *l. for every piece which shall not be exported within three years.* | | | | | | | | | | | | | | | | | | | |
| vocat. Silesia lawns, the piece, between 4 and 8 yards | 0 | 10 | 0 | — | — | — | 0 | 2 | 2 | $1\frac{27}{40}$ | 0 | 2 | 3 | $11\frac{27}{40}$ | 0 | 1 | 11 | $4\frac{27}{40}$ | C b 29 L |
| Lockrams, vocat. – Dowlas broad, the piece, cont. 106 ells; Treger, grest, and narrow, or common dowlas, the piece, cont 106 ells — | 5 | 0 | 0 | | | | | | | | | | | | | | | | |
| *French* | — | — | — | — | — | — | 3 | 6 | 7 | 18 | 3 | 7 | 10 | 18 | 1 | 19 | 3 | 18 | F h 36 |
| *Not French* | — | — | — | — | — | — | 1 | 1 | 8 | $16\frac{3}{4}$ | 1 | 2 | 11 | $16\frac{3}{4}$ | 0 | 19 | 4 | $6\frac{3}{4}$ | C. b |
| Minsters, the roll, cont. 1500 ells, at five score to the hund. | 56 | 13 | 4 | — | — | — | 12 | 6 | 4 | $3\frac{1}{6}$ | 13 | 0 | 6 | $3\frac{1}{6}$ | 10 | 19 | 5 | $3\frac{1}{6}$ | 29 |

Linen

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Linen cloth, or — Napkins, *French making. Vide in* N. | | | | | | | | | | | | | | | | | | | |
| Neckcloths of Silesia, or any other country (except India) the dozen | — | — | — | 0 | 9 | 0 | | | | | | | | | | | | | |
| *of Silesia, or any other country, other than the Spanish Netherlands or the United Provinces, the dozen* | — | — | — | — | — | — | 0 | 1 | 11 | $9\frac{203}{400}$ | 0 | 2 | 0 | $16\frac{203}{400}$ | 0 | 1 | 8 | $18\frac{83}{400}$ | C b 29 |
| *of the manufacture of the Spanish Netherlands, or United Provinces, the dozen* | — | — | — | — | — | — | 0 | 2 | 0 | $14\frac{41}{50}$ | 0 | 2 | 2 | $1\frac{41}{50}$ | 0 | 1 | 10 | $3\frac{13}{25}$ | C c 73 |
| Oil cloth, the ell | — | — | — | 0 | 1 | 0 | | | | | | | | | | | | | |
| *of the manufacture of the Spanish Netherlands, or of the United Provinces, the ell* | — | — | — | — | — | — | 0 | 0 | 2 | $14\frac{49}{50}$ | 0 | 0 | 2 | $17\frac{49}{50}$ | 0 | 0 | 2 | $9\frac{7}{25}$ | C c 73 |
| *of any other country, the ell* | — | — | — | — | — | — | 0 | 0 | 2 | $12\frac{67}{400}$ | 0 | 0 | 2 | $15\frac{67}{400}$ | 0 | 0 | 2 | $6\frac{187}{400}$ | C b 29 |
| Ozenbrigs, the roll, containing 1500 ells, at five score to the hundred | 60 | 0 | 0 | — | — | — | 13 | 0 | 10 | 1 | 13 | 15 | 10 | 1 | 11 | 12 | 4 | 1 | |
| Packduck. *Vide* Drilling. | | | | | | | | | | | | | | | | | | | |
| Polonia, Ulsters, Hanovers, Lubeck, narrow Silesia, narrow Westphalia, narrow Hartford, Plain napkinning, and all other narrow cloth of High Dutchland and the East country, white or brown, and not otherwise rated, the hundred ells, containing six score | 4 | 0 | 0 | — | — | — | 0 | 17 | 4 | $13\frac{2}{5}$ | 0 | 18 | 4 | $13\frac{2}{5}$ | 0 | 15 | 5 | $17\frac{2}{5}$ | C b 29 |
| *Note,* All Linen of Germany or High Dutchland, and Silesia, not above three quarters and an half broad, shall be accounted narrow linen; and all above that breadth shall be accounted a broad, and pay accordingly. | | | | | | | | | | | | | | | | | | | |
| Note, *All* Linen *of Prussia, Polonia, or any part of the East* | | | | | | | | | | | | | | | | | | | |

Linen

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Linen cloth, or — *country (except Russia) above the breadth of $\frac{7}{8}$ of a yard, is to pay as broad Germany linen.* 4 and 5 Will. and Mar. cap. 5. § 12. | | | | | | | | | | | | | | | | | | | |
| Sack-cloth. *Vide in* S. | | | | | | | | | | | | | | | | | | | |
| Sail-cloth, commonly called Sail-duck or Holland-duck, from all places (except from India) the hundred, containing 120 ells | — | — | — | 5 | 0 | 0 | | | | | | | | | | | | | |
| *of Holland, and under $1\frac{1}{8}$ ell English in breadth, the hundred, containing 120 ells* | — | — | — | — | — | — | 1 | 2 | 10 | 18 | 1 | 4 | 1 | 18 | — | — | — | — | C c 73 |
| *of France. See* Vandolose *or* Vitery canvas. | | | | | | | | | | | | | | | | | | | |
| *of all other places, the hundred, containing 120 ells* | — | — | — | — | — | — | 1 | 1 | 8 | 16 $\frac{3}{4}$ | 1 | 2 | 11 | 16 $\frac{3}{4}$ | — | — | — | — | C b 29 |
| *Foreign-made sails* imported, *for every 20 s. value* | — | — | — | — | — | — | 0 | 5 | 2 | 11 $\frac{3}{5}$ | 0 | 5 | 5 | 11 $\frac{3}{5}$ | — | — | — | — | F w 73 |
| *And besides, for all* — *Sail-cloth, the ell* — *Foreign-made sails imported* — *Foreign sails used in navigating, or on board any British vessel, except from East-India* — *the ell of canvas* | — | — | — | — | — | — | 0 | 0 | 1 | — | 0 | 0 | 1 | — | — | — | — | — | V |
| *Sail-cloth of the manufacture of Ireland, having on exportation thence received a bounty* — *of the value of 14 d. per yard* | — | — | — | — | — | — | 0 | 0 | 4 | — | 0 | 0 | 4 | — | — | — | — | — | V |
| *of the val. of 10 d. per yard and under 14 d. the yard* | — | — | — | — | — | — | 0 | 0 | 2 | — | 0 | 0 | 2 | — | — | — | — | — | |
| *For the regulations of this duty, see Branch* N° 31. | | | | | | | | | | | | | | | | | | | |
| Sheets old, the piece | — | — | — | 0 | 1 | 6 | 0 | 0 | 4 | 2 $\frac{47}{100}$ | 0 | 0 | 4 | 6 $\frac{97}{100}$ | 0 | 0 | 5 | 13 $\frac{23}{25}$ | C c 73 |
| Soultwich, the hundred ells, containing six score | 4 | 0 | 0 | — | — | — | 0 | 17 | 4 | 13 $\frac{2}{5}$ | 0 | 18 | 4 | 13 $\frac{2}{5}$ | 0 | 15 | 5 | 17 $\frac{2}{5}$ | C b 29 |
| Spanish or Portugal linen, the ell | — | — | — | 0 | 1 | 4 | 0 | 0 | 3 | 9 $\frac{167}{300}$ | 0 | 0 | 3 | 13 $\frac{167}{300}$ | 0 | 0 | 3 | 1 $\frac{287}{300}$ | |
| Strasburgh or Hamburgh linen, the ell | 0 | 3 | 0 | — | — | — | 0 | 0 | 7 | 16 $\frac{201}{400}$ | 0 | 0 | 8 | 5 $\frac{201}{400}$ | 0 | 0 | 6 | 19 $\frac{161}{400}$ | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c. p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Linen cloth, or: Trillets, the ell | — | — | — | 0 | 1 | 8 | | | | | | | | | | | | | |
| of the manufacture of the Spanish Netherlands, or of the United Provinces, the ell | — | — | — | — | — | — | 0 | 0 | 4 | 11 $\frac{19}{30}$ | 0 | 0 | 4 | 16 $\frac{19}{30}$ | 0 | 0 | 4 | 2 $\frac{2}{15}$ | C c 73 |
| of any other country, the ell | — | — | — | — | — | — | 0 | 0 | 4 | 6 $\frac{227}{240}$ | 0 | 0 | 4 | 11 $\frac{227}{240}$ | 0 | 0 | 3 | 17 $\frac{107}{240}$ | C b 29 |
| Turkey linen. *Vide* Alexandria linen. | | | | | | | | | | | | | | | | | | | |
| Twill and Ticking of Scotland, the hundred ells, containing six score | 3 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by Act of Union, 5 Ann. cap. 8.* free. | | | | | | | | | | | | | | | | | | | |
| *All other* Linens, *for every 20 s. of their value upon oath, if French* | — | — | — | — | — | — | 0 | 13 | 3 | 19 $\frac{3}{5}$ | 0 | 13 | 6 | 19 $\frac{3}{5}$ | 0 | 7 | 10 | 5 $\frac{3}{5}$ | F h 36 |
| *of any other part of Europe* | — | — | — | — | — | — | 0 | 4 | 4 | 3 $\frac{7}{20}$ | 0 | 4 | 7 | 3 $\frac{7}{20}$ | 0 | 3 | 10 | 9 $\frac{7}{20}$ | C b 29 |
| *not European* | — | — | — | — | — | — | 0 | 4 | 11 | 15 $\frac{7}{20}$ | 0 | 5 | 2 | 15 $\frac{7}{20}$ | 0 | 4 | 6 | 1 $\frac{7}{20}$ | C d 29 |
| *And besides the aforesaid duties*: *All* Linens *chequered, striped, printed, painted, stained, or dyed (except Lawns, striped or chequered Linens, being all white, Silesia neckcloths striped at the ends only, Barras or Packing canvas, and Buckrams) are to pay for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | E a |

All Linen shall pay one full moiety, over and above what is before rated *(except Irish linen by certificate, and Callicoes printed, painted, &c.)* for which ADDITIONAL DUTY the importer, giving security at the Custom-house, shall have twelve months time for payment of the same, from the time of importation; or, in case such importer shall pay ready money, he shall have ten per cent. of the said duty abated to him; and if

Linen

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Linen. any of the said Linens, for which this said duty is paid or secured at the importation, be exported within twelve months after their importation, then the aforesaid duty shall be wholly * repaid, or the security vacated, as to what shall be so exported. * *By 7 Geo. I. cap. 21. § 20. the time* FOR REPAYMENT *was extended to three years after importation.* Note, *This is the* Additional duty *mentioned in page* 13, *and is included in the aforesaid total duties to be paid and repaid.* | | | | | | | | | | | | | | | | | | | |
| Linus, blue or red, the dozen | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Linseed, the bushel | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| *But by 7 Ann. cap. 7. § 23. and 3 Geo. I. cap. 7. § 38.* free. | | | | | | | | | | | | | | | | | | | |
| Liquorice { *Vide in* Grocery. juice. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Litharge { of gold and silver. *Vide in* Drugs. *of all other sorts, for dyers use, as by 3 and 4 Ann. cap. 4. for every 20 s. of their value upon oath* | — | — | — | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 1 | 13 | 0 | 2 | 4 | 19 | B d 73 |
| Litmus, the hundred weight, containing 112 pound, *for dyers use, as by 3 and 4 Ann. cap. 4.* | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by 8 Geo I. cap. 15. § 10. if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | |
| Lockers or Chapes for daggers, the groce, containing 12 dozen | 0 | 13 | 4 | — | — | — | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | 0 | 2 | 10 | 10 | C 13 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Locks, vocat. — Budget or Hanging locks, small, the groce, containing 12 dozen | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Locks, vocat. — Hanging locks, large, the groce, cont. 12 dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| *And besides, for every hund. wt. cont.* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Logwood, *if regularly imported, entered and landed, by* 8 *Geo. I. cap.* 15. free. | | | | | | | | | | | | | | | | | | | |
| *Lockets, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Lutes — Cullen making, with cases, the dozen | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |
| Lutes — Venice making, with cases, the dozen | 24 | 0 | 0 | — | — | — | 4 | 12 | 4 | 16 | 4 | 18 | 4 | 16 | 4 | 1 | 0 | — | A |
| Lutestrings, vocat. — Catlings, the groce, cont. 12 dozen knots | 0 | 2 | 8 | | | | | | | | | | | | | | | | |
| Lutestrings, vocat. — Catlings, *French* | — | — | — | — | — | — | 0 | 2 | 7 | $0\frac{7}{10}$ | 0 | 2 | 7 | $8\frac{7}{10}$ | 0 | 1 | 10 | $5\frac{1}{2}$ | F 21 |
| Lutestrings, vocat. — Catlings, *Not French* | — | — | — | — | — | — | 0 | 1 | 11 | $0\frac{7}{10}$ | 0 | 2 | 1 | $8\frac{7}{10}$ | 0 | 1 | 10 | $5\frac{1}{2}$ | C 21 |
| Lutestrings, vocat. — Minikins, the groce, cont. 12 dozen knots | 1 | 6 | 8 | | | | | | | | | | | | | | | | |
| Lutestrings, vocat. — Minikins, *French* | — | — | — | — | — | — | 0 | 18 | 0 | 12 | 0 | 18 | 4 | 12 | 0 | 5 | 10 | $17\frac{1}{2}$ | F 21 |
| Lutestrings, vocat. — Minikins, *Not French* | — | — | — | — | — | — | 0 | 6 | 6 | $9\frac{1}{2}$ | 0 | 6 | 10 | $9\frac{1}{2}$ | 0 | 5 | 10 | $17\frac{1}{2}$ | C 21 |
| *Vide* Harpstrings. | | | | | | | | | | | | | | | | | | | |
| Lyme for dyers, the barrel | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | $2\frac{1}{2}$ | A |
| M. | | | | | | | | | | | | | | | | | | | |
| MACES. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Madder, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. vocat. — Crop madder, and all other Bale madder, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | | | | | | | | | | | | | | | | |
| Madder, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. vocat. — Fat madder, the hund. wt. cont. 112 ℔ | 0 | 16 | 8 | | | | | | | | | | | | | | | | |
| Madder, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. vocat. — Mull madder, the hund. wt. cont. 112 ℔ | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| Madder, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. vocat. — *But by* 8 *Geo. I. cap.* 15. *all* Madder, *if regularly imported, entered and landed, is* free. | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Madder roots. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Magnus, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Males. *Vide* Andlets. | | | | | | | | | | | | | | | | | | | |
| Malt and Barley. *Vide* Corn. | | | | | | | | | | | | | | | | | | | |
| Mantles. *Vide* Blankets. | | | | | | | | | | | | | | | | | | | |
| Maps { printed, the ream | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Maps { in frames, the map and frame | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 ¼ | 0 | 1 | 3 | 2 ¼ | 0 | 1 | 0 | 18 ¾ | C 73 |
| Marble. *Vide* Stones. | | | | | | | | | | | | | | | | | | | |
| Mares. *Vide* Horses. | | | | | | | | | | | | | | | | | | | |
| Masks { of sattin, the dozen | 2 | 0 | 0 | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 44 |
| Masks { of velvet, the dozen | 3 | 0 | 0 | — | — | — | 0 | 17 | 2 | 2 | 0 | 17 | 11 | 2 | 0 | 15 | 9 | — | B 44 |
| Masts for ships: Small, the mast | 0 | 3 | 4 | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 0 | 11 | 9 | 0 | 0 | 11 | 19 | 0 | 0 | 10 | 10 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Middle, the mast | 0 | 10 | 0 | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 2 | 10 | 7 | 0 | 2 | 11 | 17 | 0 | 2 | 7 | 10 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Great, the mast | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 5 | 8 | 14 | 0 | 5 | 11 | 14 | 0 | 5 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *of France, or any French colony. See* Wood. | | | | | | | | | | | | | | | | | | | |

Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland,*

*or*

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances of importation, are under the same restrictions as* Deals, *which see.* | | | | | | | | | | | | | | | | | | | |
| *From the British plantations, for the* BOUNTY, *vide Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Match for guns, the pound | 0 | 0 | 2 | — | — | — | 0 | 0 | 0 | $7\frac{7}{10}$ | 0 | 0 | 0 | $8\frac{1}{3}$ | 0 | 0 | 0 | $6\frac{3}{4}$ | A |
| Mats of Russia, the mat | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | $3\frac{1}{10}$ | 0 | 0 | 1 | $4\frac{3}{3}$ | 0 | 0 | 1 | $0\frac{1}{4}$ | A |
| Matting { of Barbary or Portugal, the yard | — | — | — | 0 | 1 | 6 | 0 | 0 | 4 | $6\frac{7}{40}$ | 0 | 0 | 4 | $10\frac{27}{40}$ | 0 | 0 | 3 | $17\frac{5}{8}$ | C 73 |
| Matting { of Holland, the yard | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | $8\frac{29}{40}$ | 0 | 0 | 1 | $10\frac{9}{40}$ | 0 | 0 | 1 | $5\frac{7}{8}$ | C 73 |
| Meal of wheat or rye, the last, containing 12 barrels | 3 | 0 | 0 | | | | | | | | | | | | | | | | |
| *Anno* 28° *Car. II. on a special verdict in the court of Exchequer, it was adjudged, that the duties on Meal imported were subject to the like regulations, as the duties on Corn, by the Act for improvement of tillage,* 22 *Car. II. cap.* 13. *See also* BANBURY's *Reports,* N° 359. *Therefore, for the computation of the duties, see* Corn. | | | | | | | | | | | | | | | | | | | |
| N. B. *By* 24 *Geo. II. cap.* 56. *fifty-six pounds of Meal is equal to a bushel of unground Corn.* | | | | | | | | | | | | | | | | | | | |
| Medlars, the basket, containing two bushels | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Melasses of Rameals, the ton | 13 | 6 | 8 | — | — | — | 2 | 11 | 4 | — | 2 | 14 | 8 | — | 2 | 5 | 0 | — | A |
| *And if imported from any other place than the British plantations in America* } *more the ton* | — | — | — | — | — | — | 7 | 10 | 0 | — | 7 | 10 | 0 | — | 7 | 10 | 0 | — | D 31 |
| Messelanes { the piece, containing 30 yards | 9 | 0 | 0 | — | — | — | 1 | 14 | 7 | 16 | 1 | 16 | 10 | 16 | 1 | 10 | 4 | 10 | A |
| Messelanes { the single piece, containing 14 yards of Silesia making | 1 | 16 | 0 | — | — | — | 0 | 6 | 11 | $3\frac{1}{5}$ | 0 | 7 | 4 | $11\frac{1}{5}$ | 0 | 6 | 0 | 18 | A |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Metal — Leaf metal (except of Leaf gold) the packet, containing 250 leaves | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 8 5/40 | 0 | 0 | 1 | 10 9/40 | 0 | 0 | 1 | 5 7/8 | C 73 |
| Metal — Prepared for battery, the hundred weight, containing 112 ℔ | — | — | — | 6 | 0 | 0 | 1 | 7 | 9 | 9 | 1 | 9 | 3 | 9 | 1 | 4 | 11 | 5 | C 53 |
| Metheglin, the hogshead | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Minikins. *Vide* Lutestrings. | | | | | | | | | | | | | | | | | | | |
| Mithridate, the pound | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Mithridate Venetiæ. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Mittins of Wadmol, the dozen pair | 0 | 9 | 0 | — | — | — | 0 | 1 | 8 | 15 4/5 | 0 | 1 | 10 | 2 4/5 | 0 | 1 | 6 | 4 1/2 | A |
| Moccadoes. *Vide* Buffins. | | | | | | | | | | | | | | | | | | | |
| Moccado ends, the dozen pound | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Mohairs. *Vide* Camlets. | | | | | | | | | | | | | | | | | | | |
| Mohogany timber, or plank. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Morels, the pound | — | — | — | 0 | 4 | 0 | 0 | 0 | 11 | 9 4/5 | 0 | 1 | 0 | 1 4/5 | 0 | 0 | 10 | 7 | C 73 |
| Morians. *Vide* Harness. | | | | | | | | | | | | | | | | | | | |
| Mortars and Pestles of brass, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 16 3/5 | 0 | 0 | 4 | 0 3/5 | 0 | 0 | 3 | 9 | C 13 |
| Mum — the barrel, containing 42 gallons | — | — | — | 2 | 10 | 0 | 0 | 11 | 3 | 10 | 0 | 11 | 11 | — | 0 | 8 | 11 | — | D a |
| Mum — *And besides, for every barrel, containing* 32 *gallons* | — | — | — | — | — | — | 1 | 5 | 0 | — | 1 | 5 | 0 | — | — | — | — | — | D b |
| Mum — *But of and from Guernsey, &c. may be imported without payment of any other duty, than such Excise as is chargeable for the time being on the like liquors made in this kingdom. See Branch* N° 41. *and* Goods inwards, *Art.* 15. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Muskets. *Vide* Guns. | | | | | | | | | | | | | | | | | | | |
| Muslins — *as Callicoes, which see in* Linen. *flowered, &c. Vide* East-India goods *in Chap. the third.* | | | | | | | | | | | | | | | | | | | |

Mustard

## Inwards.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Mustard-seed, the hundred weight, containing 112 ℔ | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| *Mutton, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| **N.** | | | | | | | | | | | | | | | | | | | |
| Nails, vocat. — Chair nails — the thousand | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Chair nails — *And besides, if made of* Iron, *the hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Chair nails — *And besides, if made of* Brass, *the thousand* | — | — | — | — | — | — | 0 | 0 | 7 | 10 | 0 | 0 | 7 | 10 | 0 | 0 | 7 | 10 | E 13 |
| Copper nails — the sum, containing ten thousand | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Copper nails — *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 16 | 4 | 17 ½ | 0 | 16 | 4 | 17 ½ | 0 | 16 | 4 | 17 ½ | E 24 |
| Harness nails, the sum, containing ten thousand | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Head nails, the barrel | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |
| *Nails of latten with iron shanks, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Rose and Sadlers nails, the sum, containing ten thousand | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Small nails, the half barrel | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |
| Sprig nails, the sum, containing ten thousand | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Tenter hooks — the thousand | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| Tenter hooks — *And besides, for every hundred weight, containing* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *And besides, for such of the* Harness, Head, Rose, Sadlers, Small *and* Sprig nails, *as are made of* — Iron; *for every hundred weight, cont.* 112 ℔ | — | — | — | — | — | — | | | | | | | | | | | | | |
| *And besides, for such of the* Harness, Head, Rose, Sadlers, Small *and* Sprig nails, *as are made of* — Brass; *for every* 20 *s. of their respective rates* | — | — | — | — | — | — | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | E 13 |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Napkins, French making, the dozen | 0 | 12 | 0 | — | — | — | 0 | 7 | 11 | $19\frac{19}{25}$ | 0 | 8 | 1 | $15\frac{19}{25}$ | 0 | 4 | 8 | $11\frac{9}{25}$ | F h 36 |
| Neats tongues of Russia, the piece | 0 | 0 | 2 | — | — | — | 0 | 0 | 0 | $7\frac{7}{10}$ | 0 | 0 | 0 | $8\frac{1}{8}$ | 0 | 0 | 0 | $6\frac{3}{4}$ | A |
| Neats tongues the barrel | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| Neats tongues the dozen | 0 | 2 | 6 | — | — | — | 0 | 0 | 5 | $15\frac{1}{2}$ | 0 | 0 | 6 | 3 | 0 | 0 | 5 | $1\frac{7}{4}$ | |
| Neckerchers of Flanders making, the dozen | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | |
| Necklaces. *Vide* Bracelets. | | | | | | | | | | | | | | | | | | | |
| Needles the dozen thousand | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | |
| Needles vocat. Pack needles, the thousand | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Needles vocat. Sail needles, the thousand | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| Needles *And besides, for every hund. weight, cont.* 112 ℔ *of* Iron, *contained in any of the aforesaid needles* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *Needlework of thread or silk, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Nicorago wood. *Vide* Wood for dying. | | | | | | | | | | | | | | | | | | | |
| Nutmegs *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Nutmegs *condited. Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Nutmegs pickled, the piece | 0 | 0 | 4 | — | — | — | 0 | 0 | 0 | $15\frac{2}{5}$ | 0 | 0 | 0 | $16\frac{2}{5}$ | 0 | 0 | 0 | $13\frac{1}{2}$ | A |
| Nuts, vocat. Chestnuts, the bushel | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | $7\frac{1}{4}$ | 0 | 1 | 3 | $2\frac{1}{4}$ | 0 | 1 | 0 | $18\frac{1}{20}$ | C 73 |
| Nuts, vocat. Small nuts, the barrel | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Nuts, vocat. Walnuts, the barrel | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| O. | | | | | | | | | | | | | | | | | | | |
| OAKER, the barrel | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Oakham, the hundred weight, containing 112 ℔ | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |

Oars

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Oars — the piece | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 0 | 3 | $8\frac{7}{10}$ | 0 | 0 | 3 | $11\frac{7}{10}$ | 0 | 0 | 3 | 3 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 2 | $6\frac{1}{5}$ | 0 | 0 | 2 | $9\frac{1}{5}$ | 0 | 0 | 2 | $0\frac{1}{2}$ | A |
| the hundred, containing six score | 6 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 14 | 4 | 4 | 1 | 15 | 10 | 4 | 1 | 11 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Oats. *Vide in* Corn. | | | | | | | | | | | | | | | | | | | |
| Oil, vocat. Sallet oil, the gallon | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | $2\frac{1}{2}$ | A |
| Sevil oil, Majorca oil, Minorca oil, Apuglia oil, Provence oil *, and Portugal oil — the ton | 32 | 0 | 0 | — | — | — | 6 | 3 | 2 | 8 | 6 | 11 | 2 | 8 | 5 | 8 | 0 | — | |
| Ordinary oil of olives from any place, not otherwise rated, the ton, containing 252 gallons | — | — | — | 32 | 0 | — | | | | | | | | | | | | | |
| * *But Provence, and all other oils of France, more the ton* | — | — | — | — | — | — | 15 | 10 | 0 | — | 15 | 10 | 0 | — | 7 | 10 | 0 | — | F b 36 |
| Note, *that all* Olive oils *imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |

Oil,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Oil, vocat. — *But* Olive oil *may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth, or of the port where it can only, or is most usually first shipped; nor from the Netherlands or Germany. See* Deal boards, *and* Goods inwards, *Art.* 6. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Rape and Linseed oil, the ton | 70 | 0 | 0 | — | — | — | 20 | 19 | 6 | — | 21 | 17 | 0 | — | 19 | 6 | 3 | — | B 32 |
| Oil of hempseed, the ton, containing 252 gallons | — | — | — | 20 | 0 | 0 | 11 | 7 | 0 | — | 11 | 12 | 0 | — | 10 | 17 | 6 | — | |
| *Other Seed oil* { *For every* 20 *s. of the value upon oath* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *Other Seed oil* { *And besides, for every ton* | — | — | — | — | — | — | 7 | 10 | 0 | — | 7 | 10 | 0 | — | 7 | 10 | 0 | — | D 32 |
| Train oil { of Greenland, the ton | 8 | 0 | 0 | | | | | | | | | | | | | | | | |
| Train oil { of Newfoundland, and like sort | 6 | 0 | 0 | | | | | | | | | | | | | | | | |
| All Train oil, or Fish oil, of foreign-fishing, the ton | 50 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by the* 25*th of Car. II. cap.* 7. § 1. *the several sums payable thereon for the Old subsidy, instead of Poundage on the rates abovementioned, are respectively regulated according to the following circumstances of importation.* | | | | | | | | | | | | | | | | | | | |
| *Train oil or Blubber of Greenland* — *caught and imported in ships belonging to Great-Britain* — *Old sub.* FREE. | | | | | | | | | | | | | | | | | | | |
| *Train oil or Blubber of Greenland* — *taken and imported in shipping belonging to any of his majesty's colonies or plantations, the ton* | 0 | 6 | 0 | — | — | — | 0 | 13 | 8 | 8 | 0 | 13 | 8 | 8 | 0 | 10 | 10 | 4 | B b |
| *Train oil or Blubber of Greenland* — *taken in shipping belonging to any of his majesty's colonies or plantations, and imported in shipping belong. to Great-Britain, the ton* | 0 | 3 | 0 | — | — | — | 0 | 10 | 10 | 4 | 0 | 10 | 10 | 4 | 0 | 9 | 5 | 2 | |

Oil,

| Inwards. | | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Oil, vocat. *Train oil or Blubber* of *Newfoundland*, or any other his *majesty's* colonies or plantations, made of *fish* or any creatures living in the *seas* — *caught and imported in ships belonging to Great Britain* — | Old sub. FREE. | | | | | | | | | | | | | | | | | | | |
| *taken and imported in shipping belonging to any of his majesty's colonies or plantations, the ton* — | | 0 | 6 | 0 | — | — | — | — | — | 0 | 11 | 8 | 8 | 0 | 11 | 8 | 8 | 0 | 8 | 10 | 4 | B b |
| *taken in shipping belonging to any of his majesty's colonies or plantations, and imported in shipping belonging to Great-Britain, the ton* — | | 0 | 3 | 0 | — | — | — | — | — | 0 | 8 | 10 | 4 | 0 | 8 | 10 | 4 | 0 | 7 | 5 | 2 | |
| *of foreign fishing, the ton* — | | 9 | 0 | 0 | — | — | — | — | — | 15 | 16 | 0 | — | 15 | 16 | 0 | — | 11 | 10 | 6 | — | A |
| *By the following Acts,* 10 *Geo. I. cap.* 16. 12 — 26. *and revived by* 5 *Geo. II. cap.* 28. *and continued by* 13 — 28. 22 — 45. 28 — 20. *made of whales or any other fish or creature, and seal oil, taken in the Greenland seas, Davis's streights, or any other parts of the seas adjoining or adjacent, in British ships legally navigated, may be imported in such ships until the 25th of Decemb.* 1764, *and from thence to the end of the then next sessions of parliament* — | FREE. | | | | | | | | | | | | | | | | | | | |
| *See* Greenland, *and* Davis's streights, *in the Index.* | | | | | | | | | | | | | | | | | | | | |

*For*

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *For the bounty on ships from Greenland, see the Chapter of Bounties, and* Greenland *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Olives, the hogshead | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |
| Onions, the barrel | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Onions, the hundred bunches | 0 | 16 | 8 | — | — | — | 0 | 3 | 2 | 10 | 0 | 3 | 5 | — | 0 | 2 | 9 | 15 | A |
| Onions, Seed, the hundred weight, containing 112 ℔ | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Oranges and Lemons, the thousand | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Orchal, the hundred weight, containing 112 ℔, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | |
| Orchelia. *Vide* Archelia. | | | | | | | | | | | | | | | | | | | |
| Orsedew, the dozen pound | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| *Oysters from France (*10 *Geo. II. cap.* 30.*) the Winchester bushel strike measure, to be rated at* | 0 | 0 | 7 | — | — | — | 0 | 0 | 4 | 14 $\frac{61}{80}$ | 0 | 0 | 4 | 16 $\frac{41}{80}$ | — | — | — | — | F 36 |
| **P.** | | | | | | | | | | | | | | | | | | | |
| Packthread, in skeins, the hundred pounds | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Packthread, vocat. Bottom thread, the hundred pounds | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | A |
| Pailing boards. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Pails of wood, or Kits of wood, the dozen | — | — | — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 73 |
| Painters colours of all sorts, not otherwise rated, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 8 $\frac{29}{40}$ | 0 | 0 | 1 | 10 $\frac{9}{40}$ | 0 | 0 | 1 | 5 $\frac{7}{8}$ | C 73 |
| Pans, vocat. Dripping-pans, the hund. weight, cont. 112 ℔ — *For the circumstances of prohibition, see the Index.* | 3 | 0 | 0 | — | — | — | 0 | 16 | 2 | 17 | 0 | 16 | 11 | 17 | 0 | 14 | 9 | 15 | B 25 |
| Pans, vocat. Frying-pans, the hund. weight, containing 112 ℔ | 3 | 0 | 0 | — | — | — | 0 | 15 | 3 | 12 | 0 | 16 | 0 | 12 | 0 | 13 | 10 | 10 | B 33 |
| Pans, vocat. Warming-pans, the dozen | 3 | 0 | 0 | — | — | — | 0 | 14 | 4 | 7 | 0 | 15 | 1 | 7 | 0 | 12 | 11 | 5 | C 13 |

Paper,

# Inwards.

| | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| **Paper, vocat.** | | | | | | | | | | | | | | | | | | | |
| Atlas ordinary, the ream | — | — | — | 0 | 14 | 0 | 0 | 15 | 4 | $4\frac{3}{10}$ | 0 | 15 | 6 | $6\frac{3}{10}$ | — | — | — | — | W39 |
| Blue paper, the ream | 0 | 10 | 0 | | | | | | | | | | | | | | | | |
| *if* { *Blue royal* | — | — | — | — | — | — | 0 | 6 | 3 | $19\frac{1}{2}$ | 0 | 6 | 5 | $9\frac{1}{2}$ | — | — | — | — | W34 |
| *if* { *Blue paper for sugar-bakers, the single ream* | — | — | — | — | — | — | 0 | 5 | 0 | $19\frac{1}{2}$ | 0 | 5 | 2 | $9\frac{1}{2}$ | — | — | — | — | |
| Brown paper, the bundle, containing 40 quires | 0 | 3 | 0 | — | — | — | 0 | 1 | 8 | $16\frac{1}{10}$ | 0 | 1 | 9 | $5\frac{1}{10}$ | — | — | — | — | W35 |
| Cap paper, *called Brown cap*, the ream | 0 | 7 | 6 | — | — | — | 0 | 3 | 3 | $10\frac{7}{8}$ | 0 | 3 | 4 | $13\frac{3}{8}$ | — | — | — | — | W39 |
| Cartridge paper, the ream | — | — | — | 0 | 7 | 6 | 0 | 4 | 0 | $10\frac{7}{8}$ | 0 | 4 | 1 | $13\frac{3}{8}$ | — | — | — | — | |
| Chancery double, the ream | — | — | — | 0 | 5 | 0 | 0 | 4 | 2 | $7\frac{1}{4}$ | 0 | 4 | 3 | $2\frac{1}{4}$ | — | — | — | — | |
| Demy paper, the ream | 0 | 12 | 0 | | | | | | | | | | | | | | | | |
| *if* { *Demy fine* | — | — | — | — | — | — | 0 | 9 | 8 | $11\frac{9}{10}$ | 0 | 9 | 10 | $7\frac{9}{10}$ | — | — | — | — | W36 |
| *if* { *Demy second* | — | — | — | — | — | — | 0 | 7 | 5 | $11\frac{9}{10}$ | 0 | 7 | 7 | $7\frac{9}{10}$ | — | — | — | — | |
| Elephant ordinary, the ream | — | — | — | 0 | 7 | 6 | 0 | 6 | 8 | $0\frac{3}{8}$ | 0 | 6 | 9 | $3\frac{3}{8}$ | — | — | — | — | |
| Gold paper. *Vide in* G. | | | | | | | | | | | | | | | | | | | |
| Medium paper, the ream | — | — | — | 0 | 14 | 0 | | | | | | | | | | | | | |
| *if* { *Medium fine* | — | — | — | — | — | — | 0 | 12 | 4 | $4\frac{3}{10}$ | 0 | 12 | 6 | $6\frac{3}{10}$ | — | — | — | — | W39 |
| *if* { *Second writing medium* | — | — | — | — | — | — | 0 | 9 | 4 | $4\frac{3}{10}$ | 0 | 9 | 6 | $6\frac{3}{10}$ | — | — | — | — | |
| Genoa medium fine | — | — | — | 0 | 14 | 0 | 0 | 7 | 1 | $4\frac{3}{10}$ | 0 | 7 | 3 | $6\frac{3}{10}$ | — | — | — | — | |
| Second Genoa medium | — | — | — | 0 | 10 | 0 | 0 | 6 | 1 | $14\frac{1}{2}$ | 0 | 6 | 3 | $4\frac{1}{2}$ | — | — | — | — | |
| Ordinary printing, and Copy paper, the ream | 0 | 4 | 6 | | | | | | | | | | | | | | | | |
| *if* { *Pastard, or Double copy* | — | — | — | — | — | — | 0 | 4 | 0 | $18\frac{21}{40}$ | 0 | 4 | 1 | $12\frac{1}{40}$ | — | — | — | — | W39 |
| *if* { *Fine Genoa crown* | — | — | — | — | — | — | 0 | 3 | 3 | $18\frac{21}{40}$ | 0 | 3 | 4 | $12\frac{1}{40}$ | — | — | — | — | |
| *if* { *Second Genoa crown* | — | — | — | — | — | — | | | | | | | | | | | | | |
| *if* { *German crown* | — | — | — | — | — | — | 0 | 2 | 6 | $18\frac{21}{40}$ | 0 | 2 | 7 | $12\frac{1}{40}$ | — | — | — | — | |
| *if* { *Fine printing crown* | — | — | — | — | — | — | | | | | | | | | | | | | |
| *if* { *Second ordinary printing crown* | — | — | — | — | — | — | 0 | 2 | 2 | $8\frac{21}{40}$ | 0 | 2 | 3 | $2\frac{1}{40}$ | — | — | — | — | |
| *if* { *Genoa demy fine* | — | — | — | — | — | — | 0 | 4 | 0 | $18\frac{21}{40}$ | 0 | 4 | 1 | $12\frac{1}{40}$ | — | — | — | — | |

Paper,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Ordinary paper and Copy paper. | | | | | | | | | | | | | | | | | | | |
| Paper, vocat. — *Genoa demy second* | — | — | — | — | — | — | 0 | 3 | 3 | 18 1/40 | 0 | 3 | 4 | 12 1/40 | — | — | — | — | W39 |
| *German demy* | — | — | — | — | — | — | | | | | | | | | | | | | |
| *Demy printing* | — | — | — | — | — | — | 0 | 3 | 6 | 18 1/40 | 0 | 3 | 7 | 12 1/40 | — | — | — | — | |
| *Fine fools cap* | — | — | — | — | — | — | 0 | 4 | 9 | 18 1/40 | 0 | 4 | 10 | 12 1/40 | — | — | — | — | |
| *Second fools cap* | — | — | — | — | — | — | 0 | 4 | 0 | 18 1/40 | 0 | 4 | 1 | 12 1/40 | — | — | — | — | |
| *Genoa fools cap fine* | — | — | — | — | — | — | 0 | 3 | 3 | 18 1/40 | 0 | 3 | 4 | 12 1/40 | — | — | — | — | |
| *Genoa fools cap second* | — | — | — | — | — | — | 0 | 2 | 6 | 18 1/40 | 0 | 2 | 7 | 12 1/40 | — | — | — | — | |
| *German fools cap* | — | — | — | — | — | — | | | | | | | | | | | | | |
| *if* *Fine printing fools cap* | — | — | — | — | — | — | | | | | | | | | | | | | |
| *Second ordinary printing fools cap* | — | — | — | — | — | — | 0 | 2 | 2 | 8 1/40 | 0 | 2 | 3 | 2 1/40 | — | — | — | — | |
| *German lombard* | — | — | — | — | — | — | 0 | 2 | 6 | 18 1/40 | 0 | 2 | 7 | 12 1/40 | — | — | — | — | |
| *Fine Genoa pot* | — | — | — | — | — | — | 0 | 2 | 2 | 8 1/40 | 0 | 2 | 3 | 2 1/40 | — | — | — | — | |
| *Second Genoa pot* | — | — | — | — | — | — | | | | | | | | | | | | | |
| *Orainary pot* | — | — | — | — | — | — | | | | | | | | | | | | | |
| *Superfine pot* | — | — | — | — | — | — | 0 | 4 | 0 | 18 1/40 | 0 | 4 | 1 | 12 1/40 | — | — | — | — | |
| *Second fine pot* | — | — | — | — | — | — | 0 | 3 | 3 | 18 1/40 | 0 | 3 | 4 | 12 1/40 | — | — | — | — | |
| *Small post* | — | — | — | — | — | — | | | | | | | | | | | | | |
| Painted paper, the ream | 0 | 13 | 4 | — | — | — | 0 | 15 | 11 | 13 1/2 | 0 | 16 | 1 | 13 1/2 | — | — | — | — | W37 |
| *For the circumstances of prohibition (as* Painted wares) *see the Index.* | | | | | | | | | | | | | | | | | | | |
| Pressing paper, the hundred leaves | 0 | 13 | 4 | — | — | — | 0 | 3 | 2 | 6 | 0 | 3 | 4 | 6 | — | — | — | — | B 39 |
| *And besides, for every hundred weight, containing* 112 ℔, *as* Pasteboards *or* Milled boards | — | — | — | — | — | — | 0 | 7 | 6 | — | 0 | 7 | 6 | — | — | — | — | — | E a |
| Fine large post, weighing 15 pounds per ream and upwards, the ream | — | — | — | 0 | 10 | 0 | 0 | 6 | 1 | 14 1/2 | 0 | 6 | 3 | 4 1/2 | — | — | — | — | W39 |
| Fine large post, weighing under 15 ℔ per ream, the ream | — | — | — | 0 | 7 | 6 | 0 | 5 | 6 | 10 7/8 | 0 | 5 | 7 | 13 3/8 | — | — | — | — | |

P

P

Paper,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Paper, vocat. Royal paper, the ream | 1 | 0 | 0 | | | | | | | | | | | | | | | | P. |
| if *Atlas fine* | — | — | — | — | — | — | 1 | 9 | 8 | 14 | 1 | 9 | 11 | 14 | — | — | — | — | W38 |
| *Elephant fine* | — | — | — | — | — | — | 0 | 17 | 8 | 14 | 0 | 17 | 11 | 14 | — | — | — | — | |
| *Imperial fine* | — | — | — | — | — | — | 1 | 9 | 8 | 14 | 1 | 9 | 11 | 14 | — | — | — | — | |
| *Second writing imperial* | — | — | — | — | — | — | 1 | 2 | 2 | 14 | 1 | 2 | 5 | 14 | — | — | — | — | |
| *Royal fine* | — | — | — | — | — | — | 0 | 17 | 8 | 14 | 0 | 17 | 11 | 14 | — | — | — | — | |
| *Super royal fine* | — | — | — | — | — | — | 1 | 3 | 8 | 14 | 1 | 3 | 11 | 14 | — | — | — | — | |
| *Second writing royal* | — | — | — | — | — | — | 0 | 13 | 11 | 14 | 0 | 14 | 2 | 14 | — | — | — | — | |
| *Second writing super royal* | — | — | — | — | — | — | 0 | 17 | 8 | 14 | 0 | 17 | 11 | 14 | — | — | — | — | |
| Genoa royal fine, the ream | — | — | — | 0 | 14 | 0 | 0 | 8 | 2 | 14 $\frac{3}{10}$ | 0 | 8 | 4 | 16 $\frac{3}{10}$ | — | — | — | — | W39 |
| Genoa royal second, the ream | — | — | — | 0 | 10 | 0 | 0 | 7 | 3 | 4 $\frac{1}{2}$ | 0 | 7 | 4 | 14 $\frac{1}{2}$ | — | — | — | — | |
| Fine Holland royal, the ream | — | — | — | 0 | 14 | 0 | 0 | 8 | 2 | 14 $\frac{3}{10}$ | 0 | 8 | 4 | 16 $\frac{3}{10}$ | — | — | — | — | |
| Second fine Holland royal, the ream | — | — | — | 0 | 10 | 0 | 0 | 5 | 4 | 14 $\frac{1}{2}$ | 0 | 5 | 6 | 4 $\frac{1}{2}$ | — | — | — | — | |
| Ordinary royal, the ream | — | — | — | 0 | 5 | 0 | 0 | 2 | 8 | 7 $\frac{1}{4}$ | 0 | 2 | 9 | 2 $\frac{1}{4}$ | — | — | — | — | |
| Rochel paper, as large as Demy paper, the ream | 0 | 9 | 0 | — | — | — | 0 | 6 | 1 | 2 $\frac{1}{20}$ | 0 | 6 | 2 | 9 $\frac{1}{20}$ | — | — | — | — | F 36 |
| *And besides, according to the respective sorts* | | | | | | | | | | | | | | | | | | | E a |
| Note, *Any new fabrick, or sorts or kinds of Paper, not any where particularly rated, are to pay according to the rates of those sorts of Papers which are nearest above in size and goodness to the several sorts rated, without distinction of country or place from whence imported.* 11 *Geo. I. cap.* 7. § 5. | | | | | | | | | | | | | | | | | | | P. |
| Parchment { the dozen, containing 12 sheets | 0 | 7 | 0 | — | — | — | 0 | 4 | 2 | 2 $\frac{3}{20}$ | 0 | 4 | 3 | 3 $\frac{3}{20}$ | 0 | 1 | 6 | 2 $\frac{1}{4}$ | O 65 |
| Parchment { the roll, containing six dozen | 2 | 2 | 0 | — | — | — | 1 | 5 | 0 | 12 $\frac{9}{10}$ | 1 | 5 | 6 | 18 $\frac{9}{10}$ | 0 | 9 | 0 | 13 $\frac{1}{2}$ | |
| Paste of Jene, the pound | 0 | 7 | 6 | — | — | — | 0 | 1 | 5 | 6 $\frac{1}{2}$ | 0 | 1 | 6 | 9 | 0 | 1 | 3 | 3 $\frac{3}{4}$ | A |
| Pasteboards. *Vide* Boards. | | | | | | | | | | | | | | | | | | | |



*Pattens,*

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *Pattens, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Pearls. *Vide* Diamonds. | | | | | | | | | | | | | | | | | | | |
| Pears, the bushel | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 ¼ | 0 | 1 | 3 | 2 ¼ | 0 | 1 | 0 | 18 ¾ | C 73 |
| Pears or Apples dried, the barrel | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Pease. *Vide in* Corn. | | | | | | | | | | | | | | | | | | | |
| Pelts. *Vide* Skins. | | | | | | | | | | | | | | | | | | | |
| Pencils of all sorts, the groce, containing 12 dozen | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ¼ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 73 |
| Penners, the groce, containing 12 dozen | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Pepper { *Vide in* Grocery. Guinea } *Vide in* Drugs. Long – } | | | | | | | | | | | | | | | | | | | |
| Percerbits { the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Percerbits { *And besides, for every hund. wt. cont.* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Perry. { *By the 13th and 14th of Car II. cap. 11. the sum to be paid thereon for the Subsidy of tonnage, is per ton, imported* — *Gross Old sub.* — *by British* 4 10 0; *by aliens* 6 0 0 | | | | | | | | | | | | | | | | | | | |
| Perry. { *Wherely the net duties payable thereon, according to the several circumstances of importation, will be as follows;* | | | | | | | | | | | | | | | | | | | |
| Perry. { *Of and from Guernsey, Jersey, Sark, and Alderney, may be imported without payment of any other duties, than such Excise as is chargeable at the time being on the like liquors made in this kingdom. See Branch* N° 41. *and* Goods inwards, *Art.* 15. *in the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. II. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Perry. *Of all other places, the ton* | — | — | — | — | — | — | 12 | 10 | 0 | — | 12 | 10 | 0 | — | — | — | — | — | D b |
| Perry. *And besides* *Filled* | — | — | — | — | — | — | 4 | 10 | 0 | — | — | — | — | — | 3 | 10 | 0 | — | B a |
| Perry. *And besides* *Unfilled* | — | — | — | — | — | — | 3 | 19 | 2 | 8 | 6 | 0 | 0 | — | 4 | 15 | 0 | — | B a |
| | | | | | | | | | | | — | — | — | — | 2 | 19 | 2 | 8 | B a |
| Perry. *And besides, for every 20 s. of the value upon oath, if* — *of France* | — | — | — | — | — | — | 1 | 2 | 7 | 1 | 5 | 5 | 7 | 4 | 4 | 0 | 7 | 4 | F q 36 |
| Perry. *And besides, for every 20 s. of the value upon oath, if* — *not of France* | — | — | — | — | — | — | 0 | 13 | 10 | 1 | 1 | 2 | 7 | 1 | 0 | 17 | 7 | 1 | F r 73 |
| | | | | | | | 0 | 13 | 10 | 1 | 0 | 13 | 10 | 1 | 0 | 13 | 10 | 1 | |
| Pestles. *Vide* Mortars. | | | | | | | | | | | | | | | | | | | |
| Petticoats of silk — the piece | 3 | 0 | 0 | — | — | — | 0 | 17 | 2 | 2 | 0 | 17 | 11 | 2 | 0 | 15 | 9 | — | B 44 |
| Petticoats of silk — *And besides, for every pound weight of* Silk | — | — | — | — | — | — | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | E 64 |
| Pewter old, the hundred weight, containing 112 ℔ | — | — | — | 2 | 10 | 0 | 0 | 11 | 11 | 12 ½ | 0 | 12 | 7 | 2 ½ | 0 | 10 | 9 | 7 ½ | C 73 |
| *Pewter manufactured, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Pheasants — the dozen, from Christmas to Midsummer | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 6 | 0 | 13 | 6 | — | A |
| Pheasants — Pouts, from Midsummer to Christmas | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | A |
| Pickled cucumbers. *Vide* Cucumbers. | | | | | | | | | | | | | | | | | | | |
| Pickles of all sorts, not otherwise rated, the gallon | — | — | — | 0 | 2 | 6 | 0 | 0 | 7 | 3 ⅝ | 0 | 0 | 7 | 11 ⅛ | 0 | 0 | 6 | 9 ⅛ | C 73 |
| PICTURES, *by* 8 *Geo. I. cap.* 20. § 49, 50, 51. *(and* 11 *Geo. I. cap.* 7. § 12.*) in lieu of all former duties payable* ad valorem, *thereby repealed, are charged with a duty certain, in one entire sum, according to their respective dimensions, viz.* | | | | | | | | | | | | | | | | | | | |
| The Picture *of four feet square (or* 16 *superficial feet) or upwards, or any dimensions, which being reduced, will produce such a square* | — | — | — | — | — | — | 3 | 0 | 0 | — | 3 | 0 | 0 | — | — | — | — | — | |
| The Picture *of two feet square (or four superficial feet) and under four feet square (or* 16 *superficial feet)* | — | — | — | — | — | — | 2 | 0 | 0 | — | 2 | 0 | 0 | — | — | — | — | — | |
| The Picture *under two feet square (or four superficial feet)* | — | — | — | — | — | — | 1 | 0 | 0 | — | 1 | 0 | 0 | — | — | — | — | — | |

*And*

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *And by the said Act of 8 Geo. I. the duties arising thereon are to be appropriated, as near as may be, to the same uses and purposes, to which the former duties on Pictures were applicable.* | | | | | | | | | | | | | | | | | | | |
| *For the method used in making the appropriation, and raising the Subsidy 1747, see the Examples of computation, in Chap. 3d.* | | | | | | | | | | | | | | | | | | | |
| Pike-heads { the piece | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | 3 1/10 | 0 | 0 | 1 | 4 3/5 | 0 | 0 | 1 | 0 1/4 | A |
| *And besides, for every hund. weight, cont. 112 ℔ of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Pikes { without heads, the piece | 0 | 3 | 6 | — | — | — | 0 | 0 | 8 | 1 7/10 | 0 | 0 | 8 | 12 1/5 | 0 | 0 | 7 | 1 3/4 | A |
| with heads, the piece | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| *And besides, for every hund. weight, cont. 112 ℔ of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Pile weights. *Vide* Brass. | | | | | | | | | | | | | | | | | | | |
| Pincers and Pliers — { the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| *And besides, for every hund. wt. cont. 112 ℔ of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Pins { the dozen thousand | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | A |
| *And besides, if* — { Brass, *the dozen thousand* | — | — | — | — | — | — | 0 | 2 | 4 | 2 1/2 | 0 | 2 | 4 | 2 1/2 | 0 | 2 | 4 | 2 1/2 | E 13 |
| Iron, *the hundred weight, cont. 112 ℔* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Pintadoes, or Callico cupboard cloths *(not brought from East-India or China)* the piece | 0 | 6 | 8 | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 55 |
| *And besides, as manufactures of Cotton, for every 20s. of the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | Q |
| Pipe or Hogshead staves, the hundred, containing six score | 0 | 6 | 8 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 1 | 10 | 18 | 0 | 1 | 11 | 18 | 0 | 1 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |

of

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *of France, or any French colony. See* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Pipes { for children, the groce, containing 12 dozen | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 $\frac{3}{5}$ | 0 | 1 | 7 | 13 $\frac{3}{5}$ | 0 | 1 | 4 | 4 | A |
| Pipes { for tabors, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 $\frac{4}{5}$ | 0 | 0 | 9 | 16 $\frac{4}{5}$ | 0 | 0 | 8 | 2 | A |
| Pipes { of glass. *Vide* Glass. | | | | | | | | | | | | | | | | | | | |
| Pitch, small or great band, the last, containing 12 barrels | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | A |
| *And besides, if not of the product of the British plantations* | — | — | — | — | — | — | 0 | 1 | 2 | 1 $\frac{1}{4}$ | 0 | 1 | 2 | 1 $\frac{1}{4}$ | 0 | 1 | 2 | 1 $\frac{1}{4}$ | E 56 |
| *For the bounty, if of the British plantations, see Chapter the third.* | | | | | | | | | | | | | | | | | | | |
| Note, *that all* Pitch *imported in ships not belonging to Great-Britain or Ireland, or foreign built, pays duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *But may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the product, or of the port where it can only, or is most usually first shipped; nor from the Netherlands or Germany. See* Deal boards, *and* Goods inwards, *Art.* 6. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Plaister of Paris, the mount, containing three thousand weight | 2 | 0 | 0 | — | — | — | 1 | 7 | 0 | 18 | 1 | 7 | 6 | 18 | 0 | 16 | 1 | 10 | F 36 |
| Plane irons { the dozen | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 $\frac{2}{5}$ | 0 | 0 | 4 | 18 $\frac{2}{5}$ | 0 | 0 | 4 | 1 | A |
| Plane irons { *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |

Planks

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Planks { of Ireland, the hundred feet, containing five score – | 0 | 12 | 6 | — | — | — | 0 | 2 | 4 | 17 $\frac{1}{2}$ | 0 | 2 | 6 | 15 | 0 | 2 | 1 | 6 $\frac{1}{4}$ | A |
| { *Vide in* Wood. | | | | | | | | | | | | | | | | | | | |
| Plat, called Bermudas plat, for hats, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 8 $\frac{29}{40}$ | 0 | 0 | 1 | 10 $\frac{9}{40}$ | 0 | 0 | 1 | 5 $\frac{7}{8}$ | C 73 |
| *Platain, for dyers use, as by 3 and 4 Ann. cap. 4. for every 20 s. of the value upon oath* | — | — | — | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 1 | 13 | 0 | 2 | 4 | 19 | B d 73 |
| Plate { silver, white, or ungilt, the ounce | 0 | 4 | 0 | | | | | | | | | | | | | | | | |
| *of France* | — | — | — | — | — | — | 0 | 3 | 2 | 9 $\frac{4}{5}$ | 0 | 3 | 3 | 1 $\frac{4}{5}$ | 0 | 2 | 1 | 7 | F o 36 |
| *of India or China* | — | — | — | — | — | — | 0 | 2 | 2 | 9 $\frac{4}{5}$ | 0 | 2 | 3 | 1 $\frac{4}{5}$ | 0 | 2 | 1 | 7 | Z 30.57 |
| *of all other places* | — | — | — | — | — | — | 0 | 1 | 5 | 9 $\frac{4}{5}$ | 0 | 1 | 6 | 1 $\frac{4}{5}$ | 0 | 1 | 4 | 7 | Z a 57 |
| of silver, parcel gilt, the ounce | 0 | 4 | 6 | | | | | | | | | | | | | | | | |
| *of France* | — | — | — | — | — | — | 0 | 3 | 6 | 11 $\frac{1}{40}$ | 0 | 3 | 7 | 4 $\frac{21}{40}$ | 0 | 2 | 3 | 15 $\frac{3}{8}$ | F o 36 |
| *of India or China* | — | — | — | — | — | — | 0 | 2 | 5 | 1 $\frac{1}{40}$ | 0 | 2 | 5 | 14 $\frac{21}{40}$ | 0 | 2 | 3 | 15 $\frac{3}{8}$ | Z 30.57 |
| *of all other places* | — | — | — | — | — | — | 0 | 1 | 6 | 18 $\frac{21}{40}$ | 0 | 1 | 7 | 12 $\frac{1}{40}$ | 0 | 1 | 5 | 12 $\frac{7}{8}$ | Z a 57 |
| of silver gilt, the ounce | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| *of France* | — | — | — | — | — | — | 0 | 3 | 10 | 12 $\frac{1}{4}$ | 0 | 3 | 11 | 7 $\frac{1}{4}$ | 0 | 2 | 6 | 3 $\frac{3}{4}$ | F o 36 |
| *of India or China* | — | — | — | — | — | — | 0 | 2 | 7 | 12 $\frac{1}{4}$ | 0 | 2 | 8 | 7 $\frac{1}{4}$ | 0 | 2 | 6 | 3 $\frac{3}{4}$ | Z 30.57 |
| *of all other places* | — | — | — | — | — | — | 0 | 1 | 8 | 7 $\frac{1}{4}$ | 0 | 1 | 9 | 2 $\frac{1}{4}$ | 0 | 1 | 6 | 18 $\frac{3}{4}$ | Z a 57 |
| { *Vide* Bullion. | | | | | | | | | | | | | | | | | | | |
| Plate wrought of gold, the ounce | — | — | — | 4 | 0 | 0 | 0 | 19 | 1 | 16 | 1 | 0 | 1 | 16 | 0 | 17 | 3 | — | C 73 |
| Plates, vocat. { single, white, or black { the hundred plates | 0 | 13 | 4 | — | — | — | 0 | 6 | 7 | 11 | 0 | 6 | 9 | 11 | 0 | 6 | 3 | 15 | |
| Plates, vocat. { single, white, or black { the barrel, cont. three hund. plates | 2 | 0 | 0 | — | — | — | 0 | 19 | 10 | 13 | 1 | 0 | 4 | 13 | 0 | 18 | 11 | 5 | |
| Plates, vocat. { double, white, or black { the hundred plates | 1 | 6 | 8 | — | — | — | 0 | 13 | 3 | 2 | 0 | 13 | 7 | 2 | 0 | 12 | 7 | 10 | |
| Plates, vocat. { double, white, or black { the barrel, containing three hundred plates | 4 | 0 | 0 | — | — | — | 1 | 19 | 9 | 6 | 2 | 0 | 9 | 6 | 1 | 17 | 10 | 10 | B 40 |
| Plates, vocat. { Harness plates, or Iron doubles { the plate | 0 | 1 | 0 | — | — | — | 0 | 1 | 5 | 6 $\frac{1}{5}$ | 0 | 1 | 5 | 9 $\frac{1}{5}$ | 0 | 1 | 5 | 0 $\frac{1}{2}$ | |
| Plates, vocat. { Harness plates, or Iron doubles { the bundle, containing ten plates | 0 | 10 | 0 | — | — | — | 0 | 14 | 5 | 2 | 0 | 14 | 6 | 12 | 0 | 14 | 2 | 5 | |

Platters

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Platters of wood, the shock, containing sixty | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 73 |
| Playing tables { of walnut-tree, the pair | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| Playing tables { *Vide* Tables *in* T. | | | | | | | | | | | | | | | | | | | |
| Pliers. *Vide* Pincers. | | | | | | | | | | | | | | | | | | | |
| Points — of capiton, the great groce, cont. 12 small groce | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Points — of fine silk, the small groce, cont. 12 dozen | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | |
| Points — of thread, the great groce, cont 12 small groce | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Points — *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Pomegranates, the thousand | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Pomegranate peels. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Pomice stones, the ton | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | |
| Porcelain, or China ware. *Vide* Earthen ware. | | | | | | | | | | | | | | | | | | | |
| Pork — the side | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| Pork — the ton | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | |
| Pork — *Vide* Beef. | | | | | | | | | | | | | | | | | | | |
| Pork — *But prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Potatoes, the hundred weight, containing 112 ℔ | 0 | 16 | 8 | — | — | — | 0 | 3 | 2 | 10 | 0 | 3 | 5 | — | 0 | 2 | 9 | 15 | |
| Pots — of earth or stone — covered, the hund. cont. five score | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | |
| Pots — of earth or stone — uncovered, the hundred cast, containing a gallon to every cast, whether in one pot, or more | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | |
| Pots — vocat. Galley-pots, the hundred, cont. five score | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Pots — of iron { Flemish making, the dozen | 3 | 0 | 0 | — | — | — | 1 | 5 | 7 | 7 | 1 | 6 | 4 | 7 | 1 | 4 | 2 | 5 | B 41 |
| Pots — of iron { French making, the dozen | 3 | 0 | 0 | — | — | — | 2 | 0 | 7 | 7 | 2 | 1 | 4 | 7 | 1 | 4 | 2 | 5 | F 36 |
| Pots — vocat. Melting-pots for goldsmiths, the hundred | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 ⅗ | 0 | 0 | 7 | 7 ⅗ | 0 | 0 | 6 | 1 ½ | A |
| *Pouches, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Repaid on due exportation | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Powder of brass for japanning, the ounce | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | $8\frac{29}{40}$ | 0 | 0 | 1 | $10\frac{9}{40}$ | 0 | 0 | 1 | $5\frac{1}{8}$ | C 73 |
| *Powder, called Hair powder, made of starch, or other Powder that will serve for the same uses as starch* — | *By 3 Geo. I. cap. 4. to pay duty, and receive the same drawback as Starch.* | | | | | | | | | | | | | | | | | | |
| Prints of paper (except of India or China) the piece | — | — | — | 0 | 0 | 6 | | | | | | | | | | | | | |
| *of the manufacture of France* | — | — | — | — | — | — | 0 | 0 | 4 | $1\frac{9}{40}$ | 0 | 0 | 4 | $2\frac{29}{40}$ | 0 | 0 | 2 | $8\frac{3}{40}$ | F 36 |
| *of all other places* | — | — | — | — | — | — | 0 | 0 | 1 | $8\frac{29}{40}$ | 0 | 0 | 1 | $10\frac{9}{40}$ | 0 | 0 | 1 | $5\frac{7}{8}$ | C 73 |
| Prunes. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| Prunes of Brunolia. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Puddings. *Vide in* Sausages. | | | | | | | | | | | | | | | | | | | |
| Pullies, vocat. of Brass, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 11 | $9\frac{4}{5}$ | 0 | 1 | 0 | $1\frac{4}{5}$ | 0 | 0 | 10 | 7 | C 13 |
| Pullies, vocat. of Iron, the groce, containing 12 dozen | 5 | 0 | 0 | — | — | — | 0 | 19 | 3 | — | 1 | 0 | 6 | — | 0 | 16 | 10 | 10 | A |
| Pullies, vocat. of Iron, *And besides, for every hund. weight, containing* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Pullies, vocat. of Wood, the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *Pummels, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Punsons and Gravers for goldsmiths, the hundred weight, containing 112 ℔ | 5 | 12 | 0 | — | — | — | 1 | 6 | 2 | $19\frac{2}{5}$ | 1 | 7 | 7 | $15\frac{2}{5}$ | 1 | 3 | 7 | 1 | B 25 |
| Puppets. *Vide* Babies. | | | | | | | | | | | | | | | | | | | |
| *Purses, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| **Q.** | | | | | | | | | | | | | | | | | | | |
| Quails, the dozen | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | $9\frac{3}{5}$ | 0 | 1 | 7 | $13\frac{3}{5}$ | 0 | 1 | 4 | 4 | A |
| Quarters. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |

Quills,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Quills, vocat. Goose-quills, the thousand | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 $\frac{2}{3}$ | 0 | 0 | 4 | 18 $\frac{2}{3}$ | 0 | 0 | 4 | 1 | A |
| Quilting of all sorts, whether of Linen, Callico, or Cotton (not of India or China) the yard | — | — | — | 0 | 5 | 0 | | | | | | | | | | | | | |
| *of Linen, the yard* | — | — | — | — | — | — | 0 | 1 | 2 | 7 $\frac{1}{4}$ | 0 | 1 | 3 | 2 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | C 73 |
| *of Callico, the yard* | — | — | — | — | — | — | 0 | 1 | 10 | 16 | 0 | 1 | 11 | 11 | 0 | 1 | 9 | 7 $\frac{1}{2}$ | B 27 |
| *of Cotton, the yard* | — | — | — | — | — | — | 0 | 1 | 2 | 7 $\frac{1}{4}$ | 0 | 1 | 3 | 2 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | C 27 |
| *And besides, for every 20 s. of the gross prices of the Callico and Cotton quilting, at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | Q |
| Quilts: of callico, the piece | 2 | 0 | 0 | — | — | — | 0 | 15 | 2 | 8 | 0 | 15 | 8 | 8 | 0 | 14 | 3 | — | B 27 |
| Quilts: *And besides, for every 20 s. of the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | Q |
| Quilts: French making, the dozen | 4 | 16 | 0 | — | — | — | 3 | 4 | 11 | 15 $\frac{1}{3}$ | 3 | 6 | 2 | 3 $\frac{1}{3}$ | 1 | 18 | 8 | 8 | F 36 |
| Quilts: of sattin, or other silk, the piece | 6 | 13 | 4 | — | — | — | 1 | 18 | 2 | — | 1 | 19 | 10 | — | 1 | 15 | 0 | — | B 44 |
| Quinces, the hundred | 0 | 8 | 0 | — | — | — | 0 | 1 | 6 | 9 $\frac{3}{5}$ | 0 | 1 | 7 | 13 $\frac{3}{5}$ | 0 | 1 | 4 | 4 | A |
| **R.** | | | | | | | | | | | | | | | | | | | |
| Rackee. *Vide* Spirits. | | | | | | | | | | | | | | | | | | | |
| Rackets, the piece | 0 | 0 | 8 | — | — | — | 0 | 0 | 1 | 10 $\frac{4}{5}$ | 0 | 0 | 1 | 12 $\frac{4}{5}$ | 0 | 0 | 1 | 7 | A |
| Racket hoops, the dozen | — | — | — | 0 | 1 | 6 | 0 | 0 | 4 | 6 $\frac{7}{40}$ | 0 | 0 | 4 | 10 $\frac{27}{40}$ | 0 | 0 | 3 | 17 $\frac{5}{8}$ | C 73 |
| Rags. *Old Rags, old Ropes, or Junks, or old Fishing nets, fit only for making of Paper or Pasteboard, may, upon entry, as formerly, be imported* duty free, 11 *Geo. I. cap.* 7. § 10. *But if not regularly entered, forfeited, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Raisins. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 7. l. | s. | d. | Rates. By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rape of grapes, the ton | 3 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by the 13th and 14th of Car. II. cap. 11. the sum to be paid for the Subsidy of tonnage, instead of Poundage on the rate abovementioned, is per ton, imported* — *Gross Old sub.* l. s. d.: *by British* 4 10 0; *by aliens* 6 0 0 — *Whereby the net duties payable thereon, according to the several circumstances of importation, will be as follows;* | | | | | | | | | | | | | | | | | | | |
| *The ton* — *not of France* | — | — | — | — | — | — | 0 | 8 | 8 | 8 | 0 | 8 | 8 | 8 | 0 | 8 | 8 | 8 | T |
| *The ton* — *of France, more* | — | — | — | — | — | — | 1 | 9 | 0 | 15 | 1 | 9 | 0 | 15 | 0 | 14 | 0 | 15 | F b 36 |
| *The ton* — *And besides* — *Filled* | — | — | — | — | — | — | 4 | 10 | 0 | — | — | — | — | — | 3 | 10 | 0 | — | B a |
| *The ton* — *And besides* — *Unfilled* | — | — | — | — | — | — | 3 | 19 | 2 | 8 | — | — | — | — | 2 | 19 | 2 | 8 | B a |
| | | | | | | | | | | | 6 | 0 | 0 | — | 4 | 15 | 0 | — | B a |
| | | | | | | | | | | | 5 | 5 | 7 | 4 | 4 | 0 | 7 | 4 | B a |
| Rapeseed, the last, containing ten quarters | 10 | 0 | 0 | — | — | — | 5 | 13 | 6 | — | 5 | 16 | 0 | — | 5 | 8 | 9 | — | B 42 |
| Rapiers. *Vide* Swords. | | | | | | | | | | | | | | | | | | | |
| Rashes, vocat. — Bridges or Leyden rashes — the single piece, containing 15 yards | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Rashes, vocat. — Bridges or Leyden rashes — the double piece, containing two single pieces | 7 | 0 | 0 | — | — | — | 1 | 6 | 11 | 8 | 1 | 8 | 8 | 8 | 1 | 3 | 7 | 10 | A |
| Rashes, vocat. — Cloth rushes, the piece | 18 | 0 | 0 | — | — | — | 3 | 9 | 3 | 12 | 3 | 13 | 9 | 12 | 3 | 0 | 9 | — | A |
| *But prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see* Wool 54, *and* Woollen caps, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Rattans. *Vide* Canes. | | | | | | | | | | | | | | | | | | | |
| Rattles — for children, the groce, containing 12 dozen | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Rattles — with bells, the dozen | 0 | 6 | 0 | — | — | — | 0 | 1 | 1 | 17 ⅓ | 0 | 1 | 2 | 15 ⅓ | 0 | 1 | 0 | 3 | A |

Razors

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Razors { the dicker, containing ten | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Razors { *And besides, for every hundred weight, containing* 112 ℔ *of* Steel | — | — | — | — | — | — | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | D 46 |
| Razors { *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Recorders, the set or case, containing five recorders | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Reeds. *Vide* Canes. | | | | | | | | | | | | | | | | | | | |
| Rennet, the gallon | — | — | — | 0 | 0 | 8 | 0 | 0 | 1 | 18 3/10 | 0 | 0 | 2 | 0 3/10 | 0 | 0 | 1 | 14 ½ | C 73 |
| Ribband { of cruel. *Vide* Caddas. | | | | | | | | | | | | | | | | | | | |
| Ribband { of silk of all sorts, the pound | 4 | 0 | 0 | — | — | — | 1 | 4 | 9 | 6 | 1 | 5 | 9 | 6 | 1 | 2 | 10 | 10 | G 44. 64 |
| Ribband { *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Rice, the hundred weight, containing 112 ℔ | 1 | 6 | 8 | — | — | — | 0 | 6 | 4 | 12 | 0 | 6 | 8 | 12 | 0 | 5 | 9 | — | C 58 |
| Rims for sieves, the groce, containing 12 dozen | 0 | 6 | 0 | — | — | — | 0 | 1 | 1 | 17 ⅕ | 0 | 1 | 2 | 15 ⅕ | 0 | 1 | 0 | 3 | A |
| Rings, vocat. { Rings of brass, copper, or Sir Martin's, gilt, the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Rings, vocat. { *And besides, if* { Brass, *for every* 20 *s. of the rate* | — | — | — | — | — | — | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | 0 | 0 | 11 | 5 | E 13 |
| Rings, vocat. { *And besides, if* { Copper, *the hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 16 | 4 | 17 ½ | 0 | 16 | 4 | 17 ½ | 0 | 16 | 4 | 17 ½ | E 24 |
| Rings, vocat. { *For the circumstances of prohibition of* Copper rings, *see the Index.* | | | | | | | | | | | | | | | | | | | |
| Rings, vocat. { for curtains, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 16 3/5 | 0 | 0 | 4 | 0 3/5 | 0 | 0 | 3 | 9 | C 13 |
| Rings, vocat. { *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Rings, vocat. { of hair, the groce, containing 12 dozen | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 3/5 | 0 | 0 | 7 | 7 3/5 | 0 | 0 | 6 | 1 ½ | A |
| Rings, vocat. { for keys, the groce, containing 12 dozen | 0 | 9 | 0 | — | — | — | 0 | 1 | 8 | 15 4/5 | 0 | 1 | 10 | 2 4/5 | 0 | 1 | 6 | 4 ½ | A |
| Rings, vocat. { *And besides, for every hund. weight, cont.* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Rings, vocat. { small, the box, cont. two groce, 12 dozen to each groce | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Rings, vocat. { of wire, the groce, containing 12 dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |

R

R

Ropes.

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Ropes. *Vide* Cordage. | | | | | | | | | | | | | | | | | | | |
| Rosin, the hundred weight, containing 112 ℔ | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| *And besides, of all sorts (except French) not of the British plantations, the hundred* | — | — | — | — | — | — | 0 | 0 | 7 | 10 | 0 | 0 | 7 | 10 | 0 | 0 | 7 | 10 | E 59 |
| Note, *that all* Rosin, *imported in ships not belonging to Great-Britain or Ireland, or foreign built, pays duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *But for the importation, is under the same restrictions as* Pitch; *which see.* | | | | | | | | | | | | | | | | | | | |
| Rosa solis. *Vide* Spirits. | | | | | | | | | | | | | | | | | | | |
| Rubies. *Vide* Diamonds. | | | | | | | | | | | | | | | | | | | |
| Rugs, vocat. Irish rugs, the piece | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Rugs, vocat. Polish rugs, the piece | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Rum. *Vide* Spirits. | | | | | | | | | | | | | | | | | | | |
| Rye *Vide in* Corn. | | | | | | | | | | | | | | | | | | | |
| Rye meal. *Vide* Meal. | | | | | | | | | | | | | | | | | | | |
| S. | | | | | | | | | | | | | | | | | | | |
| SACK-cloth the hundred ells, containing six score | 8 | 0 | 0 | — | — | — | 1 | 10 | 9 | 12 | 1 | 12 | 9 | 12 | 1 | 7 | 0 | — | A |
| SACK-cloth of single thread, the piece, containing 15 yards | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| SACK-cloth with white threads, the yard | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 6 $\frac{1}{5}$ | 0 | 0 | 2 | 9 $\frac{1}{5}$ | 0 | 0 | 2 | 0 $\frac{1}{2}$ | A |
| SACK-cloth with silk, the yard | 0 | 1 | 6 | — | — | — | 0 | 0 | 3 | 9 $\frac{3}{10}$ | 0 | 0 | 3 | 13 $\frac{4}{5}$ | 0 | 0 | 3 | 0 $\frac{3}{4}$ | A |
| Saddles of steel — the piece | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Saddles of steel — *And besides, for every hund. wt. cont.* 112 ℔ *of* Steel | — | — | — | — | — | — | 0 | 5 | 1 | 17 $\frac{1}{2}$ | 0 | 5 | 1 | 17 $\frac{1}{2}$ | 0 | 5 | 1 | 17 $\frac{1}{2}$ | D 46 |
| Saddles of steel — *For the circumstances of prohibition of all Saddles and Saddle-trees, or Harness belonging to saddles, see the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Safflore, *for dyers use, as by 3 and 4 Ann. cap.* 4. the pound – | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| *But by* 8 *Geo. I. cap.* 15. § 10. *if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | |
| Saffron, the pound | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Sails. *Vide in* Linen. | | | | | | | | | | | | | | | | | | | |
| Salt, vocat. White or Spanish salt, the bushel | 0 | 0 | 8 | — | — | — | 0 | 0 | 2 | $18\frac{37}{40}$ | 0 | 0 | 3 | $0\frac{37}{40}$ | 0 | 0 | 2 | $15\frac{1}{8}$ | C 60 |
| White or Spanish salt, the wey, containing 40 bushels – | 1 | 6 | 8 | — | — | — | 0 | 9 | 9 | 17 | 0 | 10 | 1 | 17 | 0 | 9 | 2 | 5 | |
| *But if for curing Fish* { *the bushel* | — | — | — | — | — | — | 0 | 0 | 1 | $10\frac{4}{5}$ | 0 | 0 | 1 | $12\frac{4}{5}$ | 0 | 0 | 1 | 7 | A |
| *But if for curing Fish* { *the wey* | — | — | — | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | |
| Bay or French salt, the bushel | 0 | 0 | 6 | — | — | — | 0 | 0 | 4 | $1\frac{6}{40}$ | 0 | 0 | 4 | $2\frac{29}{40}$ | 0 | 0 | 2 | $8\frac{3}{8}$ | F 36 |
| Bay or French salt, the wey, containing 40 bushels | 1 | 0 | 0 | — | — | — | 0 | 13 | 6 | 9 | 0 | 13 | 9 | 9 | 0 | 8 | 0 | 15 | |
| *But if for curing Fish* { *the bushel* | — | — | — | — | — | — | 0 | 0 | 2 | $13\frac{1}{10}$ | 0 | 0 | 2 | $14\frac{3}{5}$ | 0 | 0 | 1 | $0\frac{1}{4}$ | F s |
| *But if for curing Fish* { *the wey* | — | — | — | — | — | — | 0 | 8 | 10 | 4 | 0 | 9 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Note, *that all* Salt, *imported in ships not belonging to Great-Britain or Ireland, or foreign built, pays duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *And besides, for every bushel of* Salt, *except such as is intended for the curing of Fish for exportation, to be paid down or secured at the time of entry, before landing, or upon delivery out of the cellars, viz.* *If paid down in ready money* | — | — | — | — | — | — | 0 | 6 | 4 | — | 0 | 6 | 4 | — | 0 | 6 | 4 | — | P a |
| *And besides, for every bushel of* Salt, *except such as is intended for the curing of Fish for exportation, to be paid down or secured at the time of entry, before landing, or upon delivery out of the cellars, viz.* *If security be given* | — | — | — | — | — | — | 0 | 6 | 8 | — | 0 | 6 | 8 | — | 0 | 6 | 8 | — | |
| *But for the importation, is under the same restrictions as* Pitch; *which see. And for the several regulations, see* Salt *and* Fish *in the Index.* | | | | | | | | | | | | | | | | | | | |

S

S

Salt

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Salt petre, the hundred weight, containing 112 ℔, *for dyers use, as by 3 and 4 Ann. cap.* 4. | 1 | 0 | 0 | — | — | — | 0 | 1 | 11 | 3 | 0 | 2 | 2 | 8 | 0 | 1 | 5 | 14 | B b |
| *And besides, if of East-India, the hundred weight* | — | — | — | — | — | — | 0 | 3 | 9 | — | 0 | 3 | 9 | — | 0 | 3 | 9 | — | D 30 |
| *Sapan wood. Vide Wood for dying.* | | | | | | | | | | | | | | | | | | | |
| Saphora. *Vide* Barillia. | | | | | | | | | | | | | | | | | | | |
| Saufages or Puddings of Bologna, or any other place, the pound | — | — | — | 0 | 1 | 0 | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 2/2 | C 73 |
| Saws, vocat. — Hand saws, the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Leg saws, the piece | 0 | 6 | 8 | — | — | — | | | | | | | | | | | | | |
| Tenant saws, the dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | |
| Whip saws, the piece | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 1/2 | |
| *And besides, for every hundred weight, cont.* 112 ℔ *of* Iron, *contained in any of the aforesaid Saws* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Says — Double says or serge, the yard | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | 14 2/5 | 0 | 2 | 5 | 10 2/5 | 0 | 2 | 0 | 6 | A |
| Double says, or Flanders serges, the piece, cont. 15 yards | 9 | 0 | 0 | — | — | — | 1 | 14 | 7 | 16 | 1 | 16 | 10 | 16 | 1 | 10 | 4 | 10 | |
| Hounscot says, the piece, containing 24 yards | 6 | 0 | 0 | — | — | — | 1 | 3 | 1 | 4 | 1 | 4 | 7 | 4 | 1 | 0 | 3 | — | |
| Milled says, the piece | 6 | 0 | 0 | — | — | — | | | | | | | | | | | | | |
| *But prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see* Wool 54, *and* Woollen caps, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| *Scabbards and Sheaths for knives, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Scale-boards, the hundred weight, containing 112 ℔ | — | — | — | 0 | 3 | 4 | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 8 | 5 | 9 | 0 | 8 | 5 | 19 | 0 | 8 | 4 | 10 | W 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 8 | 3 | 11 1/2 | 0 | 8 | 4 | 1 1/2 | 0 | 8 | 2 | 12 1/2 | Q a |

S

S

of

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Scamoty { the yard | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 3/4 | C 27 |
| Scamoty { the piece, containing 7½ yards | 0 | 7 | 6 | — | — | — | 0 | 1 | 9 | 10 7/8 | 0 | 1 | 10 | 13 3/8 | 0 | 1 | 7 | 8 1/16 | |
| *And besides, if Cotton, for every* 20*s. of the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | Q |
| Scarlet powder. *Vide* Grain. | | | | | | | | | | | | | | | | | | | |
| Scissers – { the groce, containing 12 dozen | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Scissers – { *And besides, for every hund. wt. cont.* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| *For the circumstances of prohibition, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Scoops of wood, the dozen | — | — | — | 0 | 3 | 4 | 0 | 0 | 9 | 11 ½ | 0 | 0 | 10 | 1 ½ | 0 | 0 | 8 | 12 ½ | C 73 |
| *Scummers, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Seaholly roots, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Seamorse teeth, the pound | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 3/5 | 0 | 0 | 7 | 7 3/5 | 0 | 0 | 6 | 1 ½ | |
| Seeds, viz. { Agnus castus seed, Ameos seed, Amomi seed } *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Seeds, viz. { Canary seed. *Vide* Alpisti. | | | | | | | | | | | | | | | | | | | |
| Seeds, viz. { Carraway seed, Carthamus seed } *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Seeds, viz. { Clover seed, the hundred weight, containing 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 73 |

Seeds,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Seeds, viz. Cole seed, the quarter, containing eight bushels | — | — | — | 1 | 0 | 0 | 0 | 11 | 4 | 4 | 0 | 11 | 7 | 4 | 0 | 10 | 10 | 10 | B 42 |
| Coriander seed, Cummin seed, Fennel seed — *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Hemp seed, the last, containing 10 quarters, each quarter containing eight bushels | — | — | — | 1 | 0 | 0 | 3 | 18 | 10 | 4 | 3 | 19 | 1 | 4 | 3 | 18 | 4 | 10 | B 42 |
| Linseed. *Vide in* L. | | | | | | | | | | | | | | | | | | | |
| Lucerne seed, the hundred weight, containing 112 ℔ | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 7 ½ | C 73 |
| Maw seed, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 8 29/40 | 0 | 0 | 1 | 10 9/40 | 0 | 0 | 1 | 5 7/8 | |
| Millet seed, the hundred weight, containing 112 ℔ | — | — | — | 0 | 16 | 0 | 0 | 3 | 9 | 19 1/3 | 0 | 4 | 0 | 7 1/5 | 0 | 3 | 5 | 8 | |
| Mustard seed. *Vide in* M. | | | | | | | | | | | | | | | | | | | |
| Onion seed. *Vide in* O. | | | | | | | | | | | | | | | | | | | |
| Piony seed, Poppy seed — *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Rape seed. *Vide in* R. | | | | | | | | | | | | | | | | | | | |
| Semen cucumeris, Cucurb, Citrol, or Melon, Thlaspii semen, Seeds for gardens, of all other sorts — *Vide in* Drugs | | | | | | | | | | | | | | | | | | | |
| Serge of Athens, the yard | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 ⅖ | 0 | 0 | 4 | 18 ⅖ | 0 | 0 | 4 | 1 | A |
| Serge of Florence, the yard | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Serge of all other places. *Vide* Stuffs. | | | | | | | | | | | | | | | | | | | |
| Serge *Vide* Says. *But prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see* Wool 54, *and* Woollen caps, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Serpentine. *Vide* Gunpowder. | | | | | | | | | | | | | | | | | | | |

Shav-

# Inwards.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. II. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Shavings for hats, the hundred weight, containing 112 ℔ | — | — | — | 1 | 5 | 0 | 0 | 5 | 11 | 16 ¼ | 0 | 6 | 3 | 11 ¼ | 0 | 5 | 4 | 13 ¾ | C 73 |
| Shears: vocat. Forceps, the groce, containing 12 dozen | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Shears: for gloves, the pair | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 6 ⅕ | 0 | 0 | 2 | 9 ⅕ | 0 | 0 | 2 | 0 ½ | A |
| Shears: for sempsters, the dozen | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Shears: for shearmen, new, the pair | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Shears: for shearmen, old, the pair | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Shears: for taylors, the dozen | 0 | 16 | 0 | — | — | — | 0 | 3 | 0 | 19 ⅕ | 0 | 3 | 3 | 7 ⅕ | 0 | 2 | 8 | 8 | A |
| Shears: *And besides, for every hund. weight, cont. 112 ℔ of* Iron, *contained in any of the aforesaid Shears* — *For the circumstances of prohibition, see the Index.* | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Sheep imported from Ireland to Great-Britain, by the score — *But prohibited to be imported, as per Index.* | 5 | 0 | 0 | | | | | | | | | | | | | | | | |
| Sheeps guts dried to make whips, the groce, containing 12 dozen | — | — | — | 0 | 1 | 8 | 0 | 0 | 4 | 15 ¾ | 0 | 0 | 5 | 0 ¾ | 0 | 0 | 4 | 6 ¼ | C 73 |
| 1 *Ships taken as prize, and legally condemned in the high court of Admiralty; for every 20 s. of their value upon oath* | — | — | — | — | — | — | 0 | 0 | 11 | 8 | — | — | — | — | — | — | — | — | B a |
| 2 *Shoes, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Shovels of wood unshod, the dozen | — | — | — | 0 | 10 | | | | | | | | | | | | | | |
| Shuttles for weavers, the dozen | — | — | — | 0 | 10 | | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 7 ½ | C 73 |
| Shruff, or old brass, the hundred weight, containing 112 ℔ | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Shubs of Calabar, the piece or shub | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 65 |
| Shumack, the hundred weight, containing 112 ℔, *for dyers use, as by 3 and 4 Ann. cap. 4.* — *But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed,* free. | 0 | 13 | 4 | | | | | | | | | | | | | | | | |

Silk,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers | | | | Duties to be Repaid on due exportation. | | | | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| **Silk, vocat.** | | | | | | | | | | | | | | | | | | | |
| Bridges silk, the pound, containing 16 ounces | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Ferret or Floret silk, the pound, containing sixteen ounces | 1 | 0 | 0 | — | — | — | 0 | 4 | 3 | 16 ½ | 0 | 4 | 6 | 16 ½ | 0 | 3 | 10 | 2 ½ | C 61 |
| Fillozel, or Paris silk, the pound, containing sixteen ounces | 0 | 15 | 0 | — | — | — | 0 | 10 | 1 | 16 ¾ | 0 | 10 | 4 | 1 ¾ | 0 | 6 | 0 | 11 ¼ | F 36 |
| Granada silk — black, the pound, containing 16 ounces | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Granada silk — in colours, the pound, cont. 16 ounces | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| Naples silk — black, the pound, containing 16 ounces | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | |
| Naples silk — in colours, the pound, cont. 16 ounces | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | |
| Orgazine, and all Thrown silk in the gum, the pound, containing 16 ounces | 0 | 16 | 8 | — | — | — | 0 | 3 | 11 | 17 ½ | 0 | 4 | 2 | 7 ½ | 0 | 3 | 7 | 2 ½ | C 62 |
| *But* Thrown silk *is prohibited to be imported, except of the growth and production of Italy, Sicily, or the kingdom of Naples, and imported directly by sea from those places respectively, in ships qualified as directed by the Act of Navigation, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Pole and Spanish silk, the pound, containing 16 ounces | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| **Raw** — Long silk of all sorts (except China) the pound, containing 24 ounces | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| *And besides, from East-India, the pound* | — | — | — | — | — | — | 0 | 0 | 5 | 12 ½ | 0 | 0 | 5 | 12 ½ | 0 | 0 | 5 | 12 ½ | D 43 |
| China silk, the pound, containing 24 ounces | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by 23 Geo. II. cap. 9. § 2. 4.* Raw silk, *imported from China by the united East-India company, is to pay the same duties, subsidies, and impositions, and to be allowed the same drawback, as* Raw silk *of the growth and produce of Italy.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Silk, vocat. Raw: *And by 23 Geo. II. cap. 34. the Russia company may import in British-built ships from Russia,* Raw silk *of the growth of Persia, the importer making oath, that it was purchased by barter with, or the produce of woollen or other manufactures (gold and silver in coin, or bullion, excepted) exported from Great-Britain, although the same be not carried from thence into Persia, as directed by 14 Geo. II. cap. 36. paying the same customs as if imported from the Levant seas.* | | | | | | | | | | | | | | | | | | | |
| Morea silk, the pound, containing 24 ounces | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Short silk, or Capiton, the pound, cont. 24 ounces | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| *But* Raw silk *of the product of Asia may not be imported from the Streights, or the Levant seas, unless from those parts which are within the grand seignor's dominions. See* Goods inwards, *Art.* 9 *in the Index.* *By 23 Geo. II. cap. 20.* Raw silk, *of the growth and culture of the British plantations in America, imported directly from thence into the port of London, if regularly imported, entered and landed,* free. *For the regulations, see* Silk *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Sattin silk, the pound, containing 16 ounces | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Silk nubs, or Husks of silk, the pound, cont. 21 ounces | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 $\frac{2}{3}$ | 0 | 0 | 4 | 18 $\frac{2}{3}$ | 0 | 0 | 4 | 1 | A |
| Sleeve silk: coarse, the pound, containing 16 ounces | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Sleeve silk: fine, or Naples sleeve, the pound, cont. 16 ounces | 2 | 13 | 4 | — | — | — | 0 | 10 | 3 | 4 | 0 | 10 | 11 | 4 | 0 | 9 | 0 | — | A |
| Thrown silk dyed, the pound, containing 16 ounces | 5 | 0 | 0 | — | — | — | 0 | 19 | 3 | — | 1 | 0 | 6 | — | 0 | 16 | 10 | 10 | A |

Silk,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Silks, vocat. — Thrown silk. *Vide* Orgazine. | | | | | | | | | | | | | | | | | | | |
| *Silk twined *, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Wrought — Imported in ships British built directly from the East-Indies, the pound weight, cont. 16 ounces | 0 | 15 | 0 | — | — | — | 0 | 0 | 4 | 5 ½ | 0 | 0 | 6 | 10 ½ | — | — | — | — | M |
| Wrought — Of the manufacture of Italy, imported from thence in British-built ships, the ℔ wt. cont. 16 ounces | 1 | 13 | 4 | — | — | — | 0 | 12 | 1 | 11 | 0 | 12 | 6 | 11 | 0 | 11 | 7 | 4 ⅓ | R a 44/64 |
| Wrought — Imported from the East-Indies, in other bottoms, the pound weight, containing 16 ounces —— | 1 | 0 | 0 | — | — | — | 0 | 0 | 5 | 14 | 0 | 0 | 8 | 14 | — | — | — | — | M |
| Wrought — From Italy —— | 2 | 0 | 0 | — | — | — | | | | | | | | | | | | | |
| Wrought — From any other parts of the world, the pound weight, containing 16 ounces —— | 2 | 0 | 0 | — | — | — | 0 | 14 | 2 | 3 ⅕ | 0 | 14 | 8 | 3 ⅕ | 0 | 13 | 6 | 11 ⅕ | R a 44/64 |
| Wrought — *if French* —— | — | — | — | — | — | — | 1 | 7 | 11 | 3 ⅕ | 1 | 8 | 5 | 3 ⅕ | 0 | 17 | 3 | 11 ⅕ | F t 36 |
| Wrought — *By 11 and 12 Will. III.* Wrought silks *of Persia, China, and the East-Indies, are prohibited to be worn, and are subject to the payment of the half subsidy only. To be secured in warehouses till exportation, and to be imported into London only. See* East-India goods *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Wrought — *But* Alamode *and* Lutestrings, *by 9 and 10 Will. III. cap. 30. are valued (rated) the pound weight, containing 16 ounces* —— | 4 | 0 | 0 | | | | | | | | | | | | | | | | |
| Wrought — *if French* —— | — | — | — | — | — | — | 2 | 15 | 10 | 6 2/5 | 2 | 16 | 10 | 6 2/5 | — | — | — | — | F t 36 |
| Wrought — *if not French* —— | — | — | — | — | — | — | 1 | 15 | 10 | 6 2/5 | 1 | 16 | 10 | 6 2/5 | — | — | — | — | R a 44/63 |
| Wrought — *For the regulations, see* Alamodes *in the Index.* | | | | | | | | | | | | | | | | | | | |

* *By the Scotch Book of rates, printed at Edinburgh anno* 1670, Silk twined *is said to be for stitching or sewing.*

# Inwards.

| | | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74,5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Silks, vocat. Wrought | Flowered, or mixed with gold and silver (except India, Persia, or China) the pound weight, containing 16 ounces — *But by 22 Geo. II. cap. 36. § 1. Gold or Silver brocade imported is to be burnt, and 100 l. penalty for each piece.* | — | — | — | 3 | 10 | 0 | 1 | 1 | 6 | $18\frac{1}{10}$ | 1 | 2 | 4 | $18\frac{1}{10}$ | 0 | 19 | 10 | $9\frac{1}{10}$ | C d 44 |

Provided, that all foreign Silks wrought *(except East-India)* exported within one year * from the importation, shall have two-thirds of the aforesaid rates *(Old subsidy)* repaid at the Custom-house.

* *By 7 Geo. I. cap. 21. § 10. extended to three years.*

All Silks wrought *(except East-India)* shall pay one full moiety, over and above what they stand rated in this Book; for which ADDITIONAL DUTY the importer, giving security at the Custom-house, shall have twelve months time for payment of the same, from the time of the importation: or in case such importer shall pay ready money, he shall have 10 l. per cent. of the said duty abated to him. And if any of the said Silks, for which the said Duty is paid, or secured at the importation, be exported within twelve months after their importation, then the aforesaid duty shall be wholly returned †, or the security vacated, as to what shall be so exported.

† *By the 7th of Geo. I. cap. 21. § 10. the time for repayment was extended to three years after importation.*

Note,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | Rates. By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Note, *this is the* Additional duty *mentioned in page* 13, 14. *and is included in the aforesaid total duties to be paid and repaid.* | | | | | | | | | | | | | | | | | | | |
| *Silver beaten, wrought in papers for painters, prohibited; but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Silver. *Vide* Plate. | | | | | | | | | | | | | | | | | | | |
| Skates of wood for sliding, shod — the dozen | — | — | — | 0 | 1 | 3 | 0 | 0 | 3 | 11 13/16 | 0 | 0 | 3 | 15 9/16 | 0 | 0 | 3 | 4 11/16 | C 73 |
| Skates of wood for sliding, shod — *And besides, for every hundred weight, containing* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Skeets for whitsters, the skeet | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 6 1/5 | 0 | 0 | 2 | 9 1/5 | 0 | 0 | 2 | 0 1/2 | A |
| Skins, vocat. Buck, or *Deer* skins — in the hair, the skin | 0 | 2 | 6 | — | — | — | 0 | 0 | 7 | 3 5/8 | 0 | 0 | 7 | 11 1/8 | 0 | 0 | 6 | 9 3/8 | C 65 |
| Skins, vocat. Buck, or *Deer* skins — dressed — the skin | 0 | 5 | 0 | — | — | — | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 3 | 2 1/4 | 0 | 1 | 0 | 18 3/4 | C 65 |
| Skins, vocat. Buck, or *Deer* skins — dressed — *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 0 | 9 | — | 0 | 0 | 9 | — | 0 | — | — | — | D c |
| Skins, vocat. Buck, or *Deer* skins — Indian, half dressed, the pound weight | — | — | — | 0 | 1 | 3 | 0 | 0 | 3 | 11 13/16 | 0 | 0 | 3 | 15 9/16 | 0 | 0 | 3 | 4 11/16 | C 65 |
| Skins, vocat. Calve skins — *in the hair. Vide in* C. | | | | | | | | | | | | | | | | | | | |
| Skins, vocat. Calve skins — of Ireland, raw, the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 17 |
| Skins, vocat. Calve skins — *dressed in alum, and salt, or meal, or otherwise tawed* — *For every* 20 *s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 17 |
| Skins, vocat. Calve skins — *dressed in alum, and salt, or meal, or otherwise tawed* — *For every pound weight* | — | — | — | — | — | — | 0 | 0 | 3 | — | 0 | 0 | 3 | — | 0 | 0 | 2 | — | D c |
| Skins, vocat. Calve skins — Tanned, the dozen | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 6 | 4 1/2 | 0 | 2 | 1 | 17 1/2 | C 17 |
| Skins, vocat. Calve skins — *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 0 | 3 | 10 | 0 | 0 | 3 | 10 | 0 | 0 | 2 | 6 2/3 | D c |
| Skins, vocat. Calve skins — *Slink calve-skins, however dress'd* — *for every* 20 *s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 17 |
| Skins, vocat. Calve skins — *Slink calve-skins, however dress'd* — *for every* ℔ *wt.* — *with the hair on* | — | — | — | — | — | — | 0 | 0 | 2 | — | 0 | 0 | 2 | — | 0 | 0 | 1 | 6 2/3 | D c |
| Skins, vocat. Calve skins — *Slink calve-skins, however dress'd* — *for every* ℔ *wt.* — *without the hair* | — | — | — | — | — | — | 0 | 0 | 1 | — | 0 | 0 | 1 | — | 0 | 0 | 0 | 13 1/3 | D c |
| Skins, vocat. Coney skins, the dozen | — | — | — | 0 | 1 | 0 | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 3/4 | C 65 |

Skins,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Skins, vocat. Cordivants of Turkey, East-India, or Scotland, the dozen — (*and vide in Leather*) | 1 | 6 | 8 | | | | | | | | | | | | | | | | |
| *of Turkey, the dozen* | — | — | — | — | — | — | 0 | 14 | 4 | 12 | 0 | 14 | 8 | 12 | 0 | 5 | 9 | — | O 65 |
| *of East-India, the dozen* | — | — | — | — | — | — | 0 | 19 | 4 | 12 | 0 | 19 | 8 | 12 | 0 | 10 | 9 | — | N 30.65 |
| *of Scotland*, free, *per Act of Union.* | | | | | | | | | | | | | | | | | | | |
| Spanish, Sevil, or Cordivant skins, the dozen | 5 | 0 | 0 | — | — | — | 1 | 11 | 11 | 5 | 1 | 13 | 2 | 5 | 1 | 1 | 6 | 15 | O 65 |
| Dog skins, undressed, the piece | — | — | — | 0 | 0 | 8 | 0 | 0 | 1 | 18 3/10 | 0 | 0 | 2 | 0 3/10 | 0 | 0 | 1 | 14 1/2 | C 65 |
| Dog skins, *however dressed, for every 20s. of their val. upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| Dog skins, *however dressed, for every pound weight* | — | — | — | — | — | — | 0 | 0 | 1 | — | 0 | 0 | 1 | — | — | — | — | — | D c |
| Dog-fish skins, for fletchers, the dozen | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | 8 29/40 | 0 | 0 | 1 | 10 9/40 | 0 | 0 | 1 | 5 3/8 | C 65 |
| Elk skins, dressed or undressed, the skin | — | — | — | 0 | 6 | 0 | 0 | 1 | 5 | 4 7/10 | 0 | 1 | 6 | 2 7/10 | 0 | 1 | 3 | 10 1/2 | |
| Elk skins, *And besides, if dressed in oil, for every pound wt.* | — | — | — | — | — | — | 0 | 0 | 7 | — | 0 | 0 | 7 | — | 0 | 0 | 4 | 13 1/3 | D c |
| Fisher skins, the piece | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 3 | 2 1/4 | 0 | 1 | 0 | 18 3/4 | C 65 |
| Fox skins, dressed, the dozen | 0 | 16 | 0 | — | — | — | 0 | 3 | 9 | 9 1/5 | 0 | 4 | 0 | 7 1/5 | 0 | 3 | 5 | 8 | |
| Fox skins, dressed, *And besides, for every 20s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Goat skins, in the hair, of Barbary, or the East country, the dozen skins | 1 | 0 | 0 | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 65 |
| Goat skins, in the hair, of Ireland, the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | |
| Goat skins, in the hair, not otherwise rated, the dozen | — | — | — | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| Goat skins, tanned, the dozen | 2 | 0 | 0 | — | — | — | 0 | 13 | 6 | 18 | 0 | 14 | 0 | 18 | 0 | 8 | 7 | 10 | S a 65 |
| Goat skins, tanned, *And besides, for every pound weight* | — | — | — | — | — | — | 0 | 0 | 6 | — | 0 | 0 | 6 | — | — | — | — | — | I a |
| *Of all other sorts, (except Cordivants) however dressed, For every 20s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 65 |
| *Of all other sorts, (except Cordivants) however dressed, For every dozen* | — | — | — | — | — | — | 0 | 4 | 0 | — | 0 | 4 | 0 | — | — | — | — | — | R b |
| *Of all other sorts, (except Cordivants) however dressed, For every pound weight* | — | — | — | — | — | — | 0 | 0 | 6 | — | 0 | 0 | 6 | — | — | — | — | — | I a |

Skins,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Skins, vocat. — Gold skins — the skin | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | $8\frac{9}{40}$ | 0 | 0 | 1 | $10\frac{9}{40}$ | 0 | 0 | 1 | $5\frac{7}{8}$ | C 65 |
| Gold skins — *And besides, if dressed, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Hare skins, the dozen | — | — | — | 0 | 0 | 4 | 0 | 0 | 0 | $19\frac{3}{20}$ | 0 | 0 | 1 | $0\frac{3}{20}$ | 0 | 0 | 0 | $17\frac{1}{4}$ | C 65 |
| Huffe skins, for fletchers, the skin | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | $8\frac{29}{40}$ | 0 | 0 | 1 | $10\frac{9}{40}$ | 0 | 0 | 1 | $5\frac{7}{8}$ | |
| Kid skins — in the hair, the hundred, cont. five score | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| Kid skins — *if French* | — | — | — | — | — | — | 1 | 6 | 0 | 9 | 1 | 6 | 3 | 9 | 0 | 8 | 0 | 15 | F u 36 |
| Kid skins — *if not French* | — | — | — | — | — | — | 0 | 17 | 3 | 9 | 0 | 17 | 6 | 9 | 0 | 4 | 3 | 15 | O 65 |
| Kid skins — dressed, the hundred, containing five score | 2 | 0 | 0 | — | — | — | 1 | 2 | 0 | 18 | 1 | 2 | 6 | 18 | 0 | 8 | 7 | 10 | |
| Kid skins — *Not perfectly dressed — for every 20 s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 65 |
| Kid skins — *Not perfectly dressed — for every dozen* | — | — | — | — | — | — | 0 | 1 | 6 | — | 0 | 1 | 6 | — | — | — | — | — | D c |
| *Kids skins, however tawed* — *for every 20 s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 65 |
| *Kids skins, however tawed* — *for every pound weight* | — | — | — | — | — | — | 0 | 0 | 3 | — | 0 | 0 | 3 | — | — | — | — | — | D c |
| Lamb skins — dressed — in alum, the hundred, cont. five score | — | — | — | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 65 |
| Lamb skins — dressed — *And besides, for every dozen* | — | — | — | — | — | — | 0 | 1 | 0 | — | 0 | 1 | 0 | — | 0 | 0 | 4 | — | D c |
| Lamb skins — dressed — in oil, the hundred, cont. five score | — | — | — | 4 | 0 | 0 | 0 | 19 | 1 | 16 | 1 | 0 | 1 | 16 | 0 | 17 | 3 | — | C 5 |
| Lamb skins — dressed — *And besides, for every dozen* | — | — | — | — | — | — | 0 | 2 | 0 | — | 0 | 2 | 0 | — | 0 | 0 | 8 | — | D c |
| Lamb skins — undressed, in the wool, the hundred, cont. six score | — | — | — | 0 | 10 | | 0 | 2 | 4 | $14\frac{1}{2}$ | 0 | 2 | 6 | $4\frac{1}{2}$ | 0 | 2 | 1 | $17\frac{1}{2}$ | C 65 |
| Lamb skins — slink — dressed, the hundred, cont. five score | — | — | — | 0 | 10 | | | | | | | | | | | | | | |
| Lamb skins — slink — *And besides, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | 0 | 2 | 0 | — | D c |
| Lamb skins — slink — undressed, in the wool, the hundred, containing six score | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | $7\frac{1}{4}$ | 0 | 1 | 3 | $2\frac{1}{4}$ | 0 | 1 | 0 | $18\frac{3}{4}$ | C 65 |
| Lamb skins — *tanned* — *For every 20 s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| Lamb skins — *tanned* — *For every dozen* | — | — | — | — | — | — | 0 | 1 | 6 | — | 0 | 1 | 6 | — | 0 | 0 | 6 | — | D c |

Skins,

| Inwards. | Rates. By 12 Car. II. cap. 4 | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Skins, vocat. — Lion skins, the piece | — | — | — | 0 | 10 | | 0 | 2 | 4 | 14 $\frac{1}{2}$ | 0 | 2 | 6 | 4 $\frac{1}{2}$ | 0 | 2 | 1 | 17 $\frac{1}{2}$ | C 65 |
| Moose skins, the piece | — | — | — | 0 | 10 | | | | | | | | | | | | | | |
| Musquash, the skin | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 8 $\frac{29}{40}$ | 0 | 0 | 1 | 10 $\frac{9}{40}$ | 0 | 0 | 1 | 5 $\frac{7}{8}$ | |
| Panther skins, the piece | — | — | — | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| Pelts — of goats — dressed, the dozen | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 $\frac{1}{2}$ | 0 | 2 | 6 | 4 $\frac{1}{2}$ | 0 | 2 | 1 | 17 $\frac{1}{2}$ | |
| Pelts — of goats — undressed, the dozen | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 $\frac{3}{4}$ | 0 | 1 | 3 | 2 $\frac{1}{4}$ | 0 | 1 | 0 | 18 $\frac{3}{4}$ | |
| Pelts — of all sorts (except Goat pelts) the hundred, containing five score | — | — | — | 1 | 10 | 0 | 0 | 7 | 2 | 3 $\frac{1}{2}$ | 0 | 7 | 6 | 13 $\frac{1}{2}$ | 0 | 6 | 5 | 12 $\frac{1}{2}$ | |
| Portugal skins — the dozen | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | |
| Portugal skins — *And besides, if dressed, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Raccoons, the skin | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 8 $\frac{29}{40}$ | 0 | 0 | 1 | 10 $\frac{9}{40}$ | 0 | 0 | 1 | 5 $\frac{7}{8}$ | C 65 |
| Seal skins — the skin | 0 | 1 | 8 | — | — | — | 0 | 0 | 4 | 15 $\frac{3}{4}$ | 0 | 0 | 5 | 0 $\frac{3}{4}$ | 0 | 0 | 4 | 6 $\frac{1}{4}$ | |
| Seal skins — *And besides, if dressed, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Seal skins — *But the Skins of seals, or any other fish or creature taken in the Greenland seas, or in Davis's streights, or in any other parts of the adjacent seas, in British ships legally navigated, may, until 25 Decemb. 1764, and from thence to the end of the then next sessions of parliament, be imported in British ships,* free. 28 *Geo. II. cap.* 20. § 3. *See* Greenland, *and* Greenland *in the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Skins, vocat. | | | | | | | | | | | | | | | | | | | |
| Shagreen skins, the skin | — | — | — | 0 | 1 | 8 | 0 | 0 | 4 | 15 ¾ | 0 | 0 | 5 | 0 ¾ | 0 | 0 | 4 | 6 ¼ | C 65 |
| *And besides, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Shamway skins, the dozen | 1 | 6 | 8 | — | — | — | 0 | 6 | 4 | 12 | 0 | 6 | 8 | 12 | 0 | 5 | 9 | — | C 65 |
| *And besides, if not particularly charged, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Sheep skins, dressed, the dozen | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 ¼ | 0 | 1 | 3 | 2 ¼ | 0 | 1 | 0 | 18 | C 65 |
| Sheep skins, *And besides, if* *in oil, the dozen* | — | — | — | — | — | — | 0 | 3 | 0 | — | 0 | 3 | 0 | — | 0 | 1 | 0 | — | D c |
| Sheep skins, *And besides, if* *otherwise dressed, the dozen* | — | — | — | — | — | — | 0 | 1 | 0 | — | 0 | 1 | 0 | — | 0 | 0 | 4 | — | D c |
| Sheep skins, *tanned* - *For every 20 s. of their value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 65 |
| Sheep skins, *tanned* - *For every dozen* | — | — | — | — | — | — | 0 | 1 | 0 | — | 0 | 1 | 6 | — | 0 | 0 | 6 | — | D c |
| Sheep skins, in the wool, the skin | 0 | 0 | 3 | — | — | — | 0 | 0 | 0 | 14 25/80 | 0 | 0 | 0 | 15 9/80 | 0 | 0 | 0 | 12 1/16 | C 65 |
| Spruce skins, tawed, the dozen | 2 | 0 | 0 | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 65 |
| *And besides, for every 20 s. of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Swan skins, the piece | — | — | — | 0 | 3 | 4 | 0 | 0 | 9 | 11 ½ | 0 | 0 | 10 | 1 ½ | 0 | 0 | 8 | 12 ½ | C 65 |
| Tails, or Tips of sable, the piece | — | — | — | 0 | 2 | 0 | 0 | 0 | 5 | 14 9/17 | 0 | 0 | 6 | 0 9/17 | 0 | 0 | 5 | 3 ½ | C 65 |
| Tyger skins, the piece | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 65 |
| Vizer skins, the piece | — | — | — | 0 | 5 | | 0 | 1 | 2 | 7 ¼ | 0 | 1 | 3 | 2 ¼ | 0 | 1 | 0 | 18 ¾ | C 65 |
| Woodshocks, the skin | — | — | — | 0 | 5 | | | | | | | | | | | | | | C 65 |
| *And besides the aforesaid duties* — *If any of the aforesaid* Skins *are tanned, tawed, or dressed, and not particularly charged in the Branches* N° 26 *and* 27, *they are to pay for every twenty shillings of their real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Skins. All other Skins (except those rated in Furs and Leather) and pieces of Skins — For every 20 s. of their real value upon oath | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 65 |
| Skins. All other Skins (except those rated in Furs and Leather) and pieces of Skins — And besides, if tanned, taw'd, or dressed, and not particularly charged to the Branches N° 26, 27 — For every 20 s. of their real values upon oath | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Slates. *Vide* Stones. | | | | | | | | | | | | | | | | | | | |
| Slays for weavers, the dozen | — | — | — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 73 |
| Slip, the barrel | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Slude. *Vide* Glass for windows. | | | | | | | | | | | | | | | | | | | |
| Smalts, the pound | 0 | 1 | 6 | — | — | — | 0 | 0 | 3 | 9 3/10 | 0 | 0 | 3 | 13 4/5 | 0 | 0 | 3 | 0 3/4 | A |
| Snaphances. *Vide* Dags. | | | | | | | | | | | | | | | | | | | |
| Snowting, the hundred weight, cont. 112 ℔ | — | — | — | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| Snuff, the pound avoirdupoise — From the British plantations in America, or from the Spanish West-Indies, in British ships — Rates by 12 Geo. I. cap 26. £ 0 2 6 | — | — | — | — | — | — | 0 | 0 | 7 | 3 5/8 | 0 | 0 | 7 | 11 1/8 | 0 | 0 | 5 | 15 1/1 | C 73 |
| Snuff, the pound avoirdupoise — From Italy, Spain, Portugal, and all other foreign parts, except France — 0 5 0 | — | — | — | — | — | — | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 3 | 2 1/4 | 0 | 0 | 11 | 10 1/4 | C 73 |
| Snuffers of all sorts — the dozen | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Snuffers of all sorts — And besides, if made of Brass, the dozen | — | — | — | — | — | — | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | 0 | 0 | 3 | 15 | E 13 |
| Snuffers of all sorts — And besides, if made of Iron, the hund. weight, cont. 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Sope — Castile or Venice, the hund. weight, cont. 112 ℔ | 3 | 0 | 0 | — | — | — | 1 | 19 | 6 | 12 | 2 | 0 | 3 | 12 | — | — | — | — | Q b |
| Sope — Flemish — the barrel | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | — | — | — | — | A |
| Sope — Flemish — And besides, for every pound weight | — | — | — | — | — | — | 0 | 0 | 3 | — | 0 | 0 | 3 | — | — | — | — | — | E a |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Sope — hard, of all sorts, not otherwise rated, the hundred weight, containing 112 ℔ | — | — | — | 3 | 0 | 0 | 1 | 19 | 6 | 12 | 2 | 0 | 3 | 12 | — | — | — | — | Q b |
| Sope — soft, of all sorts, not otherwise rated, the hundred weight, containing 112 ℔ | — | — | — | 1 | 10 | 0 | 1 | 13 | 9 | 6 | 1 | 14 | 1 | 16 | — | — | — | — | Q b |
| *But by 23 Geo. II. cap. 21. § 27. Sope, imported in any package less than 224 pounds, is forfeited.* | | | | | | | | | | | | | | | | | | | |
| Sopers waste, the ton, containing 20 hundred weight, each hundred containing 112 ℔ | — | — | — | 0 | 10 | 0 | | | | | | | | | | | | | |
| *But by 18 Geo. II. cap. 22. § 2.* free. | | | | | | | | | | | | | | | | | | | |
| Socks of Thread or Cotton, the dozen pair | — | — | — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 27 |
| *And besides, if Cotton, for every 20 s. value of the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | C 73 Q |
| Spanish weed. *Vide* Archelia. | | | | | | | | | | | | | | | | | | | |
| Spangles of copper, the thousand | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 6 $\frac{1}{5}$ | 0 | 0 | 2 | 9 $\frac{1}{5}$ | 0 | 0 | 2 | 0 $\frac{1}{2}$ | A |
| *And besides, for every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 16 | 4 | 17 $\frac{1}{2}$ | 0 | 16 | 4 | 17 $\frac{1}{2}$ | 0 | 16 | 4 | 17 $\frac{1}{2}$ | E 24 |
| Boom spars. *Vide in* B. | | | | | | | | | | | | | | | | | | | |
| Cant spars. *Vide in* C. | | | | | | | | | | | | | | | | | | | |
| Spars small, the hundred, containing six score | 1 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 5 | 8 | 14 | 0 | 5 | 11 | 14 | 0 | 5 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *of France, or any French colony.* *See* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland,* | | | | | | | | | | | | | | | | | | | |

S

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or

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *or foreign built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Spectacles without cases, the groce, containing 12 dozen — | 1 | 0 | 0 | — | — | — | 0 | 6 | 7 | 19 | 0 | 6 | 10 | 19 | 0 | 6 | 2 | 5 | B 13 |
| *And besides,* { *Crown, Plate, or Flint glass, the pound* — | — | — | — | — | — | — | 0 | 0 | 8 | — | 0 | 0 | 8 | — | — | — | — | — | Z e |
| *if made of* { *Green, or any other sort of glass, the pound* — | — | — | — | — | — | — | 0 | 0 | 2 | — | 0 | 0 | 2 | — | — | — | — | — | |
| Spelter of Germany, the hundred weight, cont. 112 ℔ — | — | — | — | 2 | 10 | 0 | 0 | 11 | 11 | 12 ½ | 0 | 12 | 7 | 2 ½ | 0 | 10 | 9 | 7 ½ | C 73 |
| Spinal, fine, to make gauze, the pound — | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | |
| Spirits, vocat. { Arrack, *imported from any of his majesty's colonies in the East-Indies, is, by* 7 *Geo. II. cap.* 14. § 1. *to pay the same Subsidies, Duties, and Excise, as Brandy and other foreign Spirits.* | | | | | | | | | | | | | | | | | | | |
| Brandy of France *(and, by practice, Arrack of the East-Indies)* the ton, containing 252 gallons — | — | — | — | 30 | 0 | — | 6 | 15 | 6 | — | 7 | 3 | 0 | — | 6 | 1 | 3 | — | D a |
| Brandy of Spain, Portugal, or Italy, the ton, containing 252 gallons — | — | — | — | 15 | 0 | 0 | 3 | 17 | 9 | — | 4 | 1 | 6 | — | 3 | 10 | 7 | 10 | |
| Brandy of all other countries, not otherwise rated, the ton, containing 252 gallons — | — | — | — | 20 | 0 | 0 | 4 | 17 | 0 | — | 5 | 2 | 0 | — | 4 | 7 | 6 | — | |
| Note, *that Spirits, called* Brandy, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *But* Brandy *may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the product, or of the port where it can only, or is* | | | | | | | | | | | | | | | | | | | |

S S

Spirits,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Spirits, vocat. *most usually first shipped; nor in casks not containing less than 60 gallons. See* Brandy, *and* Goods inwards, *Art.* 6. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Citron water, the gallon | — | — | — | 1 | 0 | 0 | 0 | 3 | 11 | $3\frac{1}{21}$ | 0 | 4 | 2 | $3\frac{1}{21}$ | 0 | 3 | 5 | $9\frac{1}{21}$ | D a |
| Geneva, the gallon | — | — | — | 0 | 1 | 0 | 0 | 0 | 3 | $5\frac{26}{100}$ | 0 | 0 | 3 | $8\frac{26}{100}$ | 0 | 0 | 2 | $19\frac{23}{42}$ | D a |
| Hungary water, the gallon | — | — | — | 0 | 10 | 0 | 0 | 2 | 0 | $1\frac{2}{21}$ | 0 | 2 | 1 | $11\frac{1}{21}$ | 0 | 1 | 9 | $4\frac{7}{21}$ | D a |
| *And besides, if French* | — | — | — | — | — | — | 0 | 2 | 6 | — | 0 | 2 | 6 | — | — | — | — | — | F x |
| Rackee of Turkey, the gallon | — | — | — | 0 | 5 | 0 | 0 | 1 | 0 | $10\frac{1}{2}$ | 0 | 1 | 1 | $5\frac{1}{21}$ | 0 | 0 | 11 | $1\frac{23}{42}$ | D a |
| Rosa solis, and all other Cordial waters, not otherwise rated, the gallon | — | — | — | 0 | 10 | 0 | 0 | 2 | 0 | $1\frac{1}{21}$ | 0 | 2 | 1 | $11\frac{1}{21}$ | 0 | 1 | 9 | $4\frac{1}{21}$ | D a |
| *And besides, if French* | — | — | — | — | — | — | 0 | 2 | 6 | — | 0 | 2 | 6 | — | — | — | — | — | F x |
| Rum, the gallon | — | — | — | 0 | 1 | 8 | 0 | 0 | 4 | $16\frac{1}{21}$ | 0 | 0 | 5 | $1\frac{2}{21}$ | 0 | 0 | 4 | $6\frac{23}{42}$ | D a |
| *But* Rum *may not be imported in casks less than* 20 *gallons. For the regulations, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Visney from Turkey, the gallon | — | — | — | 0 | 10 | | 0 | 2 | 0 | $1\frac{9}{21}$ | 0 | 2 | 1 | $11\frac{9}{21}$ | 0 | 1 | 9 | $4\frac{2}{21}$ | D a |
| Usquebaugh, the gallon | — | — | — | 0 | 10 | | | | | | | | | | | | | | |
| *And besides the aforesaid duties:* *For every gallon of Brandy or Spirits (except Rum or Spirits of the British plantations in America) if* — *single* | — | — | — | — | — | — | 0 | 4 | 8 | — | 0 | 4 | 8 | — | 0 | — | — | — | D b |
| *double* | — | — | — | — | — | — | 0 | 8 | 8 | — | 0 | 8 | 8 | — | 0 | — | — | — | |
| *For every gallon of Rum or Spirits of the British plantations in America, if* — *single* | — | — | — | — | — | — | 0 | 3 | 8 | — | 0 | 3 | 8 | — | 0 | — | — | — | |
| *double* | — | — | — | — | — | — | 0 | 6 | 8 | — | 0 | 6 | 8 | — | 0 | — | — | — | |
| *For the regulations, see* Brandy *and* Arrack *in the Index.* | | | | | | | | | | | | | | | | | | | |

S

S

*Spirits*

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. II. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Spirits. *Spirits of all sorts, of and from Guernsey, Jersey, Alderney, and Sark, may be imported without payment of any other duty, than such Excise as is chargeable for the time being on the like sorts of liquors made in this kingdom. See Branch* N° 41. *and* Goods inwards, *Art.* 15. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| *Spits or Brobes, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Spokes for cart-wheels, long, the thousand | 6 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | 1 | 1 | 14 | 4 | 4 | 1 | 15 | 10 | 4 | 1 | 11 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 8 | 8 | 14 | 1 | 10 | 2 | 14 | 1 | 5 | 10 | 10 | C 73 |
| Spokes for cart-wheels, short, the thousand | 3 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 17 | 2 | 2 | 0 | 17 | 11 | 2 | 0 | 15 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 14 | 4 | 7 | 0 | 15 | 1 | 7 | 0 | 12 | 11 | 5 | C 73 |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Spoons of horn, the groce, containing 12 dozen | 0 | 16 | 0 | — | — | — | 0 | 3 | 0 | 19 $\frac{2}{5}$ | 0 | 3 | 3 | 7 $\frac{1}{5}$ | 0 | 2 | 8 | 8 | A |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Sports. *Vide* Baſkets. | | | | | | | | | | | | | | | | | | | |
| Spunges. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| *Spurs, prohibited, but for the circumſtances thereof, ſee the Index.* | | | | | | | | | | | | | | | | | | | |
| Standiſhes: of braſs, the dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 10 | 9 2/5 | 0 | 3 | 0 | 5 2/5 | 0 | 2 | 7 | 1 | C 13 |
| Standiſhes: covered with leather gilt: the piece | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Standiſhes: covered with leather gilt: *And beſides, if the Leather be the moſt val. part* — *For every 20s. of the real value upon oath* | — | — | — | — | — | — | 0 | 6 | 0 | — | 0 | 6 | 0 | — | — | — | — | — | D c |
| Standiſhes: vocat. Pocket-ſtandiſhes, the dozen | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Standiſhes: of wood, the dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| Starch, white, the hundred weight, containing 112 ℔ | 5 | 0 | 0 | — | — | — | 3 | 15 | 4 | — | 3 | 16 | 7 | — | — | — | — | — | T a 45 |
| *But by 23 Geo. II. cap. 21.* Starch *imported in any package leſs than 224 pounds*, forfeited. | | | | | | | | | | | | | | | | | | | |
| Staves, vocat.: Barrel ſtaves, the hundred, containing ſix ſcore | 0 | 3 | 4 | | | | | | | | | | | | | | | | |
| *of the Britiſh plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 0 | 11 | 9 | 0 | 0 | 11 | 19 | 0 | 0 | 10 | 10 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |
| Staves, vocat.: Bow ſtaves. *Vide in* B. | | | | | | | | | | | | | | | | | | | |
| Staves, vocat.: Firkin ſtaves, the hundred, containing ſix ſcore | 0 | 2 | 0 | | | | | | | | | | | | | | | | |
| *of the Britiſh plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 0 | 6 | 17 2/3 | 0 | 0 | 7 | 3 2/3 | 0 | 0 | 6 | 6 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 4 | 12 2/3 | 0 | 0 | 4 | 18 2/3 | 0 | 0 | 4 | 1 | A |
| *of France, or any French colony. See in* Wood. | | | | | | | | | | | | | | | | | | | |

# Inwards.

| | | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation: By British. | | | | Duties to be Paid on importation: By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c. p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Staves, vocat. | Kilderkin staves. *Vide in* Wood. | | | | | | | | | | | | | | | | | | | |
| | Pipe and Hogshead staves. *Vide in* P. | | | | | | | | | | | | | | | | | | | |
| | Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| | *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Steel, vocat. | Gad-steel { the half * barrel | 10 | 0 | 0 | — | — | — | 1 | 18 | 6 | — | 2 | 1 | 0 | — | 1 | 13 | 9 | — | A |
| | Gad-steel { *And besides, for every hund. weight, cont.* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | D 46 |
| | Long steel, Wisp steel, and such like, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | — | — | — | 0 | 10 | 11 | 3 ½ | 0 | 11 | 3 | 13 ½ | 0 | 10 | 2 | 12 ½ | B 46 |
| | *Steel manufactures unrated* { *For every* 20 *s. of their value upon oath* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| | *Steel manufactures unrated* { *For every hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | 0 | 5 | 1 | 17 ½ | D 46 |
| | *But* Steel, *and manufactures of* Steel, *exported to the British plantations, not to be allowed drawback.* 2 *and* 3 *Ann. cap.* 9. 9 *Ann. cap.* 6. | | | | | | | | | | | | | | | | | | | |
| | *Stirrops, prohibited, but for the circumstances thereof, see the Index* | | | | | | | | | | | | | | | | | | | |
| Stockings | of Thread or Cotton, the dozen | — | — | — | 1 | 15 | 0 | 0 | 8 | 4 | 10 ¾ | 0 | 8 | 9 | 15 ¾ | 0 | 7 | 6 | 11 ¼ | C 27 |
| | *And besides, for the Cotton, every* 20 *s. of the gross price at the candle* | — | — | — | — | — | — | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 0 | 2 | 10 | 4 | 73 Q |
| | of Wadmoll, the pair | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | 6 ⅕ | 0 | 0 | 2 | 9 ⅕ | 0 | 0 | 2 | 0 ½ | A |

* *By the waterside practice in London, the half barrel of* Steel *is* 126 lb.

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Stone birds, or whistles, the small groce, containing 12 dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 $\frac{4}{5}$ | 0 | 0 | 9 | 16 $\frac{4}{5}$ | 0 | 0 | 8 | 2 | |
| Stones, vocat. — Blood stones, the pound | 0 | 15 | 0 | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 $\frac{1}{2}$ | A |
| *Vide* Lapis hematitis *in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Cane stones, the ton | 0 | 15 | 0 | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 $\frac{1}{2}$ | |
| Dog stones, the last, containing three pair to the last | 39 | 0 | 0 | — | — | — | 7 | 10 | 1 | 16 | 7 | 19 | 10 | 16 | 6 | 11 | 7 | 10 | |
| Emery stones. *Vide in* E. | | | | | | | | | | | | | | | | | | | |
| Grave stones of marble — unpolished, the foot square, superficial measure | — | — | — | — | — | — | 0 | 0 | 0 | 19 $\frac{8}{20}$ | 0 | 0 | 1 | 0 $\frac{3}{20}$ | 0 | 0 | 0 | 17 $\frac{1}{4}$ | C 73 |
| Grave stones of marble — polished, the foot square, superficial measure | — | — | — | — | — | — | 0 | 0 | 1 | 18 $\frac{3}{10}$ | 0 | 0 | 2 | 0 $\frac{3}{10}$ | 0 | 0 | 1 | 14 $\frac{1}{2}$ | |
| Grave stones of other stone, polished or unpolished, the foot square | — | — | — | — | — | — | 0 | 0 | 0 | 4 $\frac{63}{60}$ | 0 | 0 | 0 | 5 $\frac{3}{8}$ | 0 | 0 | 0 | 4 $\frac{5}{16}$ | |
| Marble — Basons, Tables, Mortars, and all other polished marble (except Grave stones and Paving stones polished) the foot square | — | — | — | — | — | — | 0 | 0 | 2 | 17 $\frac{9}{20}$ | 0 | 0 | 3 | 0 $\frac{9}{20}$ | 0 | 0 | 2 | 11 $\frac{3}{4}$ | |
| Marble — Blocks, the solid foot | — | — | — | — | — | — | 0 | 4 | 0 | 0 | 0 | 1 | 0 | 1 $\frac{4}{5}$ | 0 | 0 | 10 | 7 | |
| Marble — Paving-stones — rough, the foot, superficial measure | — | — | — | — | — | — | 0 | 0 | 0 | 19 $\frac{3}{20}$ | 0 | 0 | 1 | 0 $\frac{3}{20}$ | 0 | 0 | 0 | 17 $\frac{1}{4}$ | |
| Marble — Paving-stones — polished, the foot square, superficial measure | — | — | — | — | — | — | 0 | 0 | 1 | 18 $\frac{3}{10}$ | 0 | 0 | 2 | 0 $\frac{3}{10}$ | 0 | 0 | 1 | 14 $\frac{1}{2}$ | |
| Mill stones, the piece | 10 | 0 | 0 | — | — | — | 1 | 18 | 6 | — | 2 | 1 | 0 | — | 1 | 13 | 9 | — | A |
| *And besides, if French* | — | — | — | — | — | — | 4 | 16 | 10 | 10 | 4 | 16 | 10 | 10 | 2 | 6 | 10 | 10 | F b 36 |
| Paving stones, not of marble, the foot square | — | — | — | 0 | 0 | 1 | 0 | 0 | 0 | 4 $\frac{63}{60}$ | 0 | 0 | 0 | 5 $\frac{3}{80}$ | 0 | 0 | 0 | 4 $\frac{5}{16}$ | C 73 |
| Pebble stones, the ton | — | — | — | 1 | 0 | 0 | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | |
| *But if of the product of Jersey, Guernsey, Alderney, or Sark, may, upon certificate, &c. be imported* duty free, *as per* Goods inwards, *Art.* 15. *in the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Stones, vocat. Pomice stones. *Vide in* P. | | | | | | | | | | | | | | | | | | | |
| Stones, vocat. Quern stones, large, the last | 4 | 10 | 0 | — | — | — | 0 | 17 | 3 | 18 | 0 | 18 | | 8 | 0 | 15 | 2 | 5 | A |
| Stones, vocat. Quern stones, small, the last | 2 | 5 | 0 | — | — | — | 0 | 8 | 7 | 19 | 0 | 9 | 2 | 14 | 0 | 7 | 7 | 2 1/2 | A |
| Stones, vocat. Slates in frames, the dozen | — | — | — | 0 | 3 | 4 | 0 | 0 | 9 | 11 1/2 | 0 | 0 | 10 | 1 1/2 | 0 | 0 | 8 | 12 1/2 | C 73 |
| Stones, vocat. Slick stones, the hundred, containing five score | 0 | 15 | 0 | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 1/2 | A |
| Stones, vocat. Tables of slate, in frames, the piece | — | — | — | 0 | 5 | 0 | 0 | 1 | 2 | 7 1/4 | 0 | 1 | 3 | 2 1/4 | 0 | 1 | 0 | 18 3/4 | C 73 |
| Stones, vocat. Tables of slate, without frames, the piece | — | — | — | 0 | 1 | 8 | 0 | 0 | 4 | 15 3/4 | 0 | 0 | 5 | 0 3/4 | 0 | 0 | 4 | 6 1/4 | C 73 |
| Stones, vocat. Whetstones. *Vide in* W. | | | | | | | | | | | | | | | | | | | |
| *Stops, vocat. Holy water stops, prohibited; but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Stoves of iron. *Vide in* Iron. | | | | | | | | | | | | | | | | | | | |
| Sturgeon, the firkin | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Sturgeon, the keg | 0 | 15 | 0 | — | — | — | 0 | 2 | 10 | 13 | 0 | 3 | 0 | 18 | 0 | 2 | 6 | 7 1/2 | A |
| Stuffs of all sorts, made of, or mixed with wool, per yard | 1 | 5 | 0 | — | — | — | 0 | 4 | 9 | 15 | 0 | 5 | 1 | 10 | 0 | 4 | 2 | 12 1/2 | A |
| *Prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see* Wool 54, *and* Woollen caps, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Succads, wet or dry, the pound | 0 | 3 | 0 | | | | | | | | | | | | | | | | |
| Succads, *of France* | — | — | — | — | — | — | 0 | 2 | 0 | 7 7/20 | 0 | 2 | 0 | 16 7/20 | 0 | 1 | 2 | 10 1/4 | F 36 |
| Succads, *of East-India* | — | — | — | — | — | — | 0 | 1 | 1 | 13 3/5 | 0 | 1 | 2 | 2 3/5 | 0 | 1 | 0 | 16 1/5 | B 30 |
| Succads, *of all other places* | — | — | — | — | — | — | 0 | 0 | 6 | 18 3/5 | 0 | 0 | 7 | 7 3/5 | 0 | 0 | 6 | 1 1/2 | A |
| Sugar and Sugar candy. *Vide in* Grocery. | | | | | | | | | | | | | | | | | | | |
| *Swine, prohibited to be imported, as per Index.* | | | | | | | | | | | | | | | | | | | |
| Swingles, the groce, containing 12 dozen | — | — | — | 3 | 0 | 0 | 0 | 14 | 4 | 7 | 0 | 15 | 1 | 7 | 0 | 12 | 11 | 5 | C 73 |
| *Swords, vocat. Rapiers, prohibited; but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |

Sword-

# Inwards.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Sword-blades: coarse, or Flanders making, the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Sword-blades: of Venice, Turkey, or fine blades, the dozen | 1 | 10 | 0 | — | — | — | 0 | 5 | 9 | 6 | 0 | 6 | 1 | 16 | 0 | 5 | 0 | 15 | A |
| Sword-blades: *And besides, for every hund. weight, cont.* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Sword-blades: *But prohibited to be imported, as per* Ammunition *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Syder, the ton | 4 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by the 13th and 14th of Car. II. cap. 11. the sum to be paid for the Subsidy of tonnage, instead of Poundage on the rate abovementioned, is* — *Gross Old sub.* *l. s. d.* | | | | | | | | | | | | | | | | | | | |
| *per ton, imported by British* | | | | | | | 4 | 10 | 0 | | | | | | | | | | |
| *per ton, imported by aliens* | | | | | | | 6 | 0 | 0 | | | | | | | | | | |
| *Whereby the net duties payable thereon, according to the several circumstances of importation, will be as follows;* | | | | | | | | | | | | | | | | | | | |
| Syder and Syder-royal: *Of and from Guernsey, Jersey, Alderney, or Sark, may be imported without payment of any other duty, than such Excise as is chargeable for the time being on the like liquors made in this kingdom. See Branch* N° 41. *and* Goods inwards, *Art.* 15. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Syder and Syder-royal: *Of any other place, the ton* | — | — | — | — | — | — | 12 | 10 | 0 | — | 12 | 10 | 0 | — | — | — | — | — | D b |
| Syder and Syder-royal: *And besides, if of France* | — | — | — | — | — | — | 3 | 0 | 4 | 4 | 3 | 0 | 4 | 4 | 2 | 0 | 4 | 4 | F q 36 |
| Syder and Syder-royal: *And besides, if not of France* | — | — | — | — | — | — | 1 | 1 | 7 | 4 | 1 | 1 | 7 | 4 | 1 | 1 | 7 | 4 | G b |
| Syder and Syder-royal: *And besides, if Filled* | | | | | | | 4 | 10 | 0 | — | 6 | 0 | 0 | — | 3 | 10 | 0 | — | B a |
| Syder and Syder-royal: *And besides, if Filled* | | | | | | | | | | | | | | | 4 | 15 | 0 | — | B a |
| Syder and Syder-royal: *And besides, if Unfilled* | | | | | | | 3 | 19 | 2 | 8 | — | — | — | — | 2 | 19 | 2 | 8 | B a |
| Syder and Syder-royal: *And besides, if Unfilled* | | | | | | | — | — | — | — | 5 | 5 | 7 | 4 | 4 | 0 | 7 | 4 | B a |

S

S

Table

## Inwards.

| T. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Table books { coarse, the dozen | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Table books { fine, the dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| Tables, vocat. Playing tables { of wallnut-tree. *Vide* Playing tables *in* P. of wainscot, and all other sorts, coarse, the pair | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| Tables – { of marble, of slate – } *Vide* Stones. | | | | | | | | | | | | | | | | | | | |
| Tacks of iron – { the thousand | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | |
| Tacks of iron – { *And besides, for every hundred weight, cont.* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Tails of cows, the hundred, containing five score | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 73 |
| Tallow, the hundred weight, containing 112 ℔ | 0 | 16 | 8 | — | — | — | 0 | 7 | 10 | 15 | 0 | 8 | 1 | 5 | 0 | 7 | 6 | — | B 47 |
| Tannets of cruel, the yard | 0 | 6 | 0 | — | — | — | 0 | 1 | 1 | 17 ⅕ | 0 | 1 | 2 | 15 ⅓ | 0 | 1 | 0 | 3 | A |
| Tape open, the dozen pieces | — | — | — | 0 | 2 | 6 | 0 | 0 | 7 | 3 ⅗ | 0 | 0 | 7 | 11 ⅙ | 0 | 0 | 6 | 9 ⅗ | C 73 |
| Tapestry { with caddas, the Flemish ell | 0 | 8 | 0 | — | — | — | 0 | 2 | 3 | 9 ⅗ | 0 | 2 | 4 | 13 ⅗ | 0 | 2 | 1 | 4 | C 66 |
| Tapestry { with gold or silver, the Flemish ell | 8 | 0 | 0 | — | — | — | 2 | 5 | 9 | 12 | 2 | 7 | 9 | 12 | 2 | 2 | 0 | — | C 66 |
| Tapestry { with hair, the Flemish ell | 0 | 2 | 8 | — | — | — | 0 | 0 | 9 | 3 ⅓ | 0 | 0 | 9 | 11 ⅓ | 0 | 0 | 8 | 8 | C 66 |
| Tapestry { with silk, the Flemish ell | 0 | 13 | 4 | — | — | — | 0 | 3 | 9 | 16 | 0 | 3 | 11 | 16 | 0 | 3 | 6 | — | C 66 |
| Tapestry { with wool, the Flemish ell | 0 | 4 | 0 | — | — | — | 0 | 1 | 1 | 14 ⅘ | 0 | 1 | 2 | 6 ⅘ | 0 | 1 | 0 | 12 | C 66 |
| Tar, small or great band, the last, containing 12 barrels | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | A |
| *And besides, if not of the product of the British plantations* | — | — | — | — | — | — | 0 | 1 | 2 | 1 ¼ | 0 | 1 | 2 | 1 ¼ | 0 | 1 | 2 | 1 ¼ | E 67 |

*For the Bounty, see Chapter the third.*

Note, *that all* Tar, *imported in ships not belonging to Great-Britain or Ireland, or foreign built, pays duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9.

*But for the importation, is under the same restriction as* Pitch; *which see.*

Tarras,

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s | d. | 20ths | l. | s. | d. | 20ths | l. | s | d. | 20ths | |
| Tarras, the barrel | 0 | 6 | 8 | — | — | — | 0 | 1 | 3 | 8 | 0 | 1 | 4 | 8 | 0 | 1 | 1 | 10 | A |
| Tazels, the thousand | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| Tea — *May not be imported but from the place of its growth (except by license) as per Index.* *For the duties to be paid and repaid, vide* East-India goods *in Chapter the third.* *For the regulations, vide Branch* N° 42. *and* Tea *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Tea-tables — lacquered, with or without feet (except of India or China) the piece | — | — | — | 0 | 10 | 0 | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 4 ½ | 0 | 2 | 1 | 17 ½ | C 73 |
| Tea-tables — unlacquered (except of India or China) the piece | — | — | — | 0 | 2 | 6 | 0 | 0 | 7 | 3 5/8 | 0 | 0 | 7 | 11 1/8 | 0 | 0 | 6 | 9 3/8 | C 73 |
| Tenterhooks. *Vide* Nails. | | | | | | | | | | | | | | | | | | | |
| Thimbles — the thousand | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | A |
| Thimbles — *And besides, if* Brass, *the thousand* | — | — | — | — | — | — | 0 | 2 | 9 | 15 | 0 | 2 | 9 | 15 | 0 | 2 | 9 | 15 | E 13 |
| Thimbles — *And besides, if* Iron, *the hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Thread — Bridges thread, the dozen pound | 2 | 5 | 0 | — | — | — | 0 | 8 | 7 | 19 | 0 | 9 | 2 | 14 | 0 | 7 | 7 | 2 ½ | A |
| Thread — Crossbow thread, the hundred pound, containing five score | 3 | 6 | 8 | — | — | — | 0 | 12 | 10 | — | 0 | 13 | 8 | — | 0 | 11 | 3 | — | A |
| Thread — Thread of gold and silver. *Vide in* G. | | | | | | | | | | | | | | | | | | | |
| Thread — Lyons or Paris thread, the bale, containing one hundred bolts | 30 | 0 | 0 | — | — | — | 20 | 6 | 1 | 10 | 20 | 13 | 7 | 10 | 12 | 1 | 10 | 10 | F 36 |
| Thread — Outnal thread, the dozen pound | 3 | 0 | 0 | — | — | — | 0 | 15 | 3 | 12 | 0 | 16 | 0 | 12 | 0 | 13 | 10 | 10 | C 68 |
| Thread — Packthread. *Vide in* P. | | | | | | | | | | | | | | | | | | | |
| Thread — Piecing thread, the dozen pound | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| Thread — Sifters thread, the pound | 0 | 15 | 0 | — | — | — | 0 | 2 | 4 | 19 | 0 | 2 | 7 | 4 | 0 | 2 | 0 | 13 ½ | A a |

# Inwards.

| | | Rates. By 12. Car. II. cap. 4 | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Thread | Whited brown thread, the dozen pound | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | A |
| | *But all* Thread *of the manufacture of Ireland may be imported directly from thence by British or Irish, upon certificate and oath,* free of all duties. *See* Ireland *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Thrumbs | of linen, or fustian, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | $3\frac{1}{10}$ | 0 | 0 | 1 | $4\frac{3}{5}$ | 0 | 0 | 1 | $0\frac{1}{4}$ | A |
| | of woollen, the pound | 0 | 1 | 0 | — | — | — | 0 | 0 | 2 | $6\frac{1}{5}$ | 0 | 0 | 2 | $9\frac{1}{5}$ | 0 | 0 | 2 | $0\frac{1}{2}$ | |
| Ticking | of the East country, the yard | 0 | 0 | 8 | — | — | — | 0 | 0 | 1 | $18\frac{3}{10}$ | 0 | 0 | 2 | $0\frac{3}{10}$ | 0 | 0 | 1 | 14 | C 69 |
| | of Germany, or any other country, not otherwise rated, the piece, containing 36 yards | — | — | — | 1 | 10 | 0 | 0 | 7 | 2 | $5\frac{1}{2}$ | 0 | 7 | 6 | $13\frac{1}{2}$ | 0 | 6 | 5 | $12\frac{1}{2}$ | |
| Tikes | Brizeil tikes, and counterfeit Brizeil, the tike | 1 | 10 | 0 | — | — | | 0 | 7 | 2 | $3\frac{1}{2}$ | 0 | 7 | 6 | $13\frac{1}{2}$ | 0 | 6 | 5 | $12\frac{1}{2}$ | |
| | of Stoad, the tike | 1 | 10 | 0 | — | — | | | | | | | | | | | | | | |
| | Turnal tikes, the tike | 1 | 10 | 0 | — | — | | | | | | | | | | | | | | |
| Tiles. *Vide* Earthen-ware. | | | | | | | | | | | | | | | | | | | | |
| Timber. *Vide* Balks *and* Wood. | | | | | | | | | | | | | | | | | | | | |
| Tin | *For every 20 s. of the value upon oath* | — | — | — | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| | *And besides, for every hund. weight, containing* 112 ℔ | — | — | — | — | — | — | 1 | 8 | 1 | 10 | 1 | 8 | 1 | 10 | 1 | 8 | 1 | 10 | D 48 |
| | *Manufactures, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Tincul. *Vide* Borax *in* Drugs. | | | | | | | | | | | | | | | | | | | | |
| Tinfoil, the groce, containing 12 dozen | | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Tinglass, the hundred weight, containing 112 ℔ | | 3 | 0 | 0 | — | — | — | 0 | 11 | 6 | 12 | 0 | 12 | 3 | 12 | 0 | 10 | 1 | 10 | |
| Tinsel | with copper, the yard | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | $2\frac{1}{2}$ | |
| | with right gold and silver, the yard | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| Tinshore, the groce, containing 12 dozen | | 0 | 1 | 6 | — | — | — | 0 | 0 | 3 | $9\frac{3}{10}$ | 0 | 0 | 3 | $13\frac{4}{5}$ | 0 | 0 | 3 | $0\frac{3}{4}$ | |

Tobacco,

## Inwards.

| | Rates. By 12 Car. II. cap. 4. l. | s. | d. | Rates. By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be paid on importation. By British. l. | s. | d. | 20ths | Duties to be paid on importation. By Strangers. l. | s. | d. | 20ths | Duties to be repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Tobacco, vocat. — Spanish and Brazeil tobacco, or any other not *British* plantation — the pound | 0 | 10 | 0 | | | | | | | | | | | | | | | | |
| Spanish and Brazeil tobacco, in pudding or roll — the pound | | | | | | | | | | | | | | | | | | | |
| *To be paid down at entry* | — | — | — | — | — | — | 0 | 1 | 0 | 4 1/2 | 0 | 1 | 1 | 14 18/25 | 0 | 0 | 10 | 9 | |
| *And besides* *if paid down at entry* | — | — | — | — | — | — | 0 | 0 | 5 | 4 22/25 | 0 | 0 | 5 | 4 22/25 | 0 | 0 | 5 | 14 | Aa |
| *And besides* *if security be given* | — | — | — | — | — | — | 0 | 0 | 6 | — | 0 | 0 | 6 | — | 0 | 0 | 6 | — | |
| *And besides* *if paid down at entry* | — | — | — | — | — | — | 0 | 0 | 4 | 16 3/5 | 0 | 0 | 4 | 16 3/5 | 0 | 0 | 5 | 6 1/5 | Va |
| *And besides* *if security be given* | — | — | — | — | — | — | 0 | 0 | 5 | 10 2/3 | 0 | 0 | 5 | 10 2/3 | 0 | 0 | 6 | — | |
| *And besides* *Of the product of any French colony or plantation* — *if paid down at entry* | — | — | — | — | — | — | 0 | 2 | 4 | 2 1/2 | 0 | 2 | 4 | 2 1/2 | 0 | 2 | 4 | 2 1/2 | E 36 |
| *And besides* *Of the product of any French colony or plantation* — *if security be given* | — | — | — | — | — | — | 0 | 2 | 6 | — | 0 | 2 | 6 | — | 0 | 2 | 6 | — | |
| *And besides* *Of the product of France* — *if paid down at entry* | — | — | — | — | — | — | 0 | 4 | 10 | 2 1/2 | 0 | 4 | 10 | 2 1/2 | 0 | 2 | 4 | 2 1/2 | Fb36 |
| *And besides* *Of the product of France* — *if security be given* | — | — | — | — | — | — | 0 | 5 | 0 | — | 0 | 5 | 0 | — | 0 | 2 | 6 | — | |
| St. Christoper's, Barbadoes, or any of the Caribbee Islands, Virginia, and the Somer Islands tobacco, the pound, British plantation | 0 | 1 | 8 | | | | | | | | | | | | | | | | |
| *To be paid down at entry* | — | — | — | — | — | — | 0 | 0 | 0 | 15 | 0 | 0 | 1 | — | 0 | 0 | 0 | 15 | Ba |
| *And besides* *if paid down at entry* | — | — | — | — | — | — | 0 | 0 | 4 | 15 | 0 | 0 | 4 | 15 | 0 | 0 | 4 | 15 | Mb |
| *And besides* *if security be given* | — | — | — | — | — | — | 0 | 0 | 5 | 7 2/3 | 0 | 0 | 5 | 7 2/3 | 0 | 0 | 5 | 7 2/3 | |

All Tobacco of the *British* plantations shall pay, over and above the last mentioned rate, by the merchant importer one peny per pound, at nine months * time after the importation, and give security for the same.

* *By 9 Geo. I. cap. 23. § 3. this term is extended to eighteen months.*

Pro-

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Provided that such Tobacco, as shall be exported by any person within twelve months †, shall have this whole duty of one peny per pound repaid. | | | | | | | | | | | | | | | | | | | |
| † *By* 7 *Geo. I. cap.* 21. § 10. *the time for* repayment *is extended to three years.* | | | | | | | | | | | | | | | | | | | |
| And in case any merchant or importer shall desire to pay ready money, he shall have an abatement, at the rate of 10 l. per cent. ‡ per annum. | | | | | | | | | | | | | | | | | | | |
| ‡ *By* 9 *Geo. I. cap.* 20. § 3. *the abatement for payment of ready money is* 25 *l. per cent.* | | | | | | | | | | | | | | | | | | | |
| N. B. *This is the* Additional duty *mentioned page* 13, *and is included in the aforesaid total duties to be paid or repaid.* | | | | | | | | | | | | | | | | | | | |
| *No* Tobacco *to be imported from the Netherlands or Germany. See* Deal boards, *and* Tobacco, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| *No* Tobacco *of the British plantations to be imported, otherwise than in casks, chests, or cases, each to contain* 450 *pounds of* Tobacco *at least.* 24 *Geo. II. cap.* 41. § 20. | | | | | | | | | | | | | | | | | | | |
| *No* drawback *to be allowed on any* Tobacco *of the British plantations, unless it be exported from the same port at which it was first imported; and if unmanufactured, unless in the original package, and with the same marks, in and with which it was imported, without any alteration, other than by necessary cooperage, on forfeiture thereof, except only ten pounds which shall be allowed to be taken out of each hogshead, cask, or case, after the same is weighed on importation.* 24 *Geo. II. cap.* 41. § 4. | | | | | | | | | | | | | | | | | | | |



No

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *No unmanufactured* Tobacco *of the British plantations (except packages of samples) to be laden on board any ship for exportation, but in casks, chests, or cases, containing 425 pounds each, or more, under the penalty of forfeiture, &c.* 24 *Geo. II. cap.* 41. § 21. | | | | | | | | | | | | | | | | | | | |
| *No* Tobacco *of the British plantations to be exported (except to Ireland) but in ships of 70 ton burthen, or upwards.* 24 *Geo. II. cap.* 41. § 25. | | | | | | | | | | | | | | | | | | | |
| *For bonds for the several duties and discounts thereon, and other regulations, see* Bonds *and* Tobacco *in the Index, and the Branches* N° III. *and* 8. | | | | | | | | | | | | | | | | | | | |
| *Tongs, vocat. Fire-tongs, prohibited; but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Tongues. *Vide* Neats tongues. | | | | | | | | | | | | | | | | | | | |
| Tools, vocat. Carving tools, the groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | A |
| *And besides, for every hundred weight, cont.* 112 ℔ *of* Iron — | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Tortoishell, the pound | — | — | — | 0 | 4 | 6 | 0 | 1 | 0 | 18 21/24 | 0 | 1 | 1 | 12 1/40 | 0 | 0 | 11 | 12 7/8 | C 73 |
| Tow, the hundred weight, containing 112 ℔ | 0 | 10 | 0 | — | — | — | 0 | 2 | 4 | 14 1/2 | 0 | 2 | 6 | 4 1/2 | 0 | 2 | 1 | 17 1/2 | C 70 |
| Toys. *Vide after* Babies heads. | | | | | | | | | | | | | | | | | | | |
| Trays of wood, the shock, containing 60 trays | 1 | 0 | 0 | — | — | — | 0 | 3 | 10 | 4 | 0 | 4 | 1 | 4 | 0 | 3 | 4 | 10 | |
| Treacle — Flanders treacle, the barrel | 4 | 0 | 0 | — | — | — | 0 | 15 | 4 | 16 | 0 | 16 | 4 | 16 | 0 | 13 | 6 | — | |
| Treacle — of Jeane, the pound | 0 | 1 | 4 | — | — | — | 0 | 0 | 3 | 1 3/5 | 0 | 0 | 3 | 5 2/5 | 0 | 0 | 2 | 14 | A |
| Treacle — common, of Venice — *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Trenchers, red or painted, the groce, containing 12 dozen — | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | 14 2/5 | 0 | 2 | 5 | 10 2/5 | 0 | 2 | 0 | 6 | |
| *For the circumstances of prohibition (as* Painted wares) *see the Index.* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Trenchers, white sort, common, the groce, cont. 12 dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 $\frac{4}{5}$ | 0 | 0 | 9 | 16 $\frac{4}{5}$ | 0 | 0 | 8 | 2 | |
| Trenails, or Trunnels, the thousand | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | A |
| Tripe. *Vide* Fustians. | | | | | | | | | | | | | | | | | | | |
| Truffles, the pound | — | — | — | 0 | 8 | 0 | 0 | 1 | 10 | 19 $\frac{3}{5}$ | 0 | 2 | 0 | 3 $\frac{3}{5}$ | 0 | 1 | 8 | 14 | C 73 |
| Trumpets. *Vide in* Brass. | | | | | | | | | | | | | | | | | | | |
| Tubs wooden. *Vide in* Wood. | | | | | | | | | | | | | | | | | | | |
| *Turnets, prohibited, but for the circumstances thereof, see the Index.* | | | | | | | | | | | | | | | | | | | |
| Tweezes of France, the dozen | 3 | 0 | 0 | — | — | — | 2 | 0 | 7 | 7 | 2 | 1 | 4 | 7 | 1 | 4 | 2 | 5 | F 36 |
| Twine — of Hamburgh, the pound | 0 | 0 | 6 | — | — | — | 0 | 0 | 1 | 3 $\frac{1}{10}$ | 0 | 0 | 1 | 4 $\frac{3}{5}$ | 0 | 0 | 1 | 0 $\frac{1}{4}$ | A |
| Twine — the hundred weight, containing 112 ℔ | 2 | 10 | 0 | — | — | — | 0 | 9 | 7 | 10 | 0 | 10 | 3 | — | 0 | 8 | 5 | 5 | |
| Twist for band-strings, the dozen knots | 0 | 10 | 0 | — | — | — | 0 | 1 | 11 | 2 | 0 | 2 | 0 | 12 | 0 | 1 | 8 | 5 | |
| **V.** | | | | | | | | | | | | | | | | | | | |
| Vallances of Scotland, the piece | 0 | 8 | 0 | | | | | | | | | | | | | | | | |
| *But by the Act of Union, 5 Ann. cap. 8.* free. | | | | | | | | | | | | | | | | | | | |
| Valonia, *for dyers use, as by 3 and 4 Ann. cap. 4.* the hundred weight, containing 112 ℔ | — | — | — | 0 | 7 | 0 | | | | | | | | | | | | | |
| *But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed,* free. | | | | | | | | | | | | | | | | | | | |
| Vellum for table-books, the skin | 0 | 10 | 0 | — | — | — | 0 | 2 | 8 | 14 $\frac{1}{2}$ | 0 | 2 | 10 | 4 $\frac{1}{2}$ | 0 | 2 | 1 | 17 $\frac{1}{2}$ | O 65 |
| Velvet, vocat. Sparta velvet. *Vide in* Fustians. | | | | | | | | | | | | | | | | | | | |
| Velure. *Vide in* Fustians. | | | | | | | | | | | | | | | | | | | |
| Verders of tapestry, with hair, the Flemish ell | 0 | 2 | 0 | — | — | — | 0 | 0 | 6 | 17 $\frac{2}{5}$ | 0 | 0 | 7 | 3 $\frac{2}{5}$ | 0 | 0 | 6 | 6 | C 66 |
| Verditor, the hundred weight, containing 112 ℔ | 1 | 6 | 8 | — | — | — | 0 | 5 | 1 | 12 | 0 | 5 | 5 | 12 | 0 | 4 | 6 | — | A |
| Vermachelli paste, the pound | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 8 $\frac{29}{40}$ | 0 | 0 | 1 | 10 $\frac{9}{40}$ | 0 | 0 | 1 | 5 $\frac{2}{8}$ | C 73 |
| Ufers. *Vide in* Wood. | | | | | | | | | | | | | | | | | | | |

Vice

## Inwards.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Vice hasps, the dozen | 0 | 2 | 0 | — | — | — | 0 | 0 | 4 | 12 $\frac{2}{5}$ | 0 | 0 | 4 | 18 $\frac{2}{5}$ | 0 | 0 | 4 | 1 | A |
| *And besides, for every hundred weight, containing* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Vice tongues, or Hand vices, the dozen | 0 | 12 | 0 | — | — | — | 0 | 2 | 3 | 14 $\frac{2}{5}$ | 0 | 2 | 5 | 10 $\frac{2}{5}$ | 0 | 2 | 0 | 6 | A |
| *And besides, for every hundred weight, containing* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |
| Vinegar, the ton | 5 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by the 13th and 14th of Car. II. cap. 11. the sum to be paid for the Subsidy of tonnage, instead of Poundage on the rate abovementioned, is* — Gross Old sub. l. s. d. — *per ton, imported* { *by British* — 4 10 0; *by Strangers* — 6 0 0 } | | | | | | | | | | | | | | | | | | | |
| *Whereby the net duties payable thereon, according to the several circumstances of importation, will be as follow;* | | | | | | | | | | | | | | | | | | | |
| *Vinegar* — *Of and from Guernsey, Jersey, Alderney, or Sark, may be imported without payment of any other duty, than such Excise as is chargeable for the time being on the like liquor made in this kingdom. See Branch* N° 41. *and* Goods inwards, *Art.* 15. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| *Of all other places, the ton* | — | — | — | — | — | — | 1 | 4 | 6 | — | 1 | 4 | 6 | — | 1 | 4 | 6 | — | G b |
| *And besides* — *of France* — *Filled for sale* | — | — | — | — | — | — | 34 | 9 | 10 | 1 | 35 | 19 | 10 | 1 | 3 | 10 | 0 | — | H b |
| *And besides* — *of France* — *Unfilled for sale* | — | — | — | — | — | — | 33 | 2 | 3 | 3 | 34 | 8 | 7 | 19 | 4 | 15 | 0 | — | H b |
| *And besides* — *not of France* — *Filled for sale* | — | — | — | — | — | — | 15 | 9 | 10 | 1 | 16 | 19 | 10 | 1 | 2 | 19 | 2 | 8 | H b |
| *And besides* — *not of France* — *Unfilled for sale* | — | — | — | — | — | — | 14 | 2 | 3 | 3 | 15 | 8 | 7 | 19 | 4 | 10 | 7 | 4 | N a |

T

T

*Vine-*

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Vinegar. And besides For private use, more than for sale Filled | — | — | — | — | — | — | 0 | 12 | 1 | 19 | 0 | 12 | 1 | 19 | — | — | — | — | N b |
| Vinegar. And besides For private use, more than for sale Unfilled | — | — | — | — | — | — | 0 | 10 | 8 | 8 | 0 | 10 | 8 | 8 | — | — | — | — | N b |
| Vinegar. And besides For retailer, more than for sale Filled | — | — | — | — | — | — | 1 | 0 | 1 | 19 | 1 | 0 | 1 | 19 | — | — | — | — | N b |
| Vinegar. And besides For retailer, more than for sale Unfilled | — | — | — | — | — | — | 1 | 16 | 11 | 5 | 1 | 16 | 11 | 5 | — | — | — | — | N b |
| Vinegar. *But* Vinegar *may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the product, or of the port where it can only, or is most usually first shipped. See* Goods inwards, *Art.* 6. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Vinelloes, the pound | — | — | — | 1 | 10 | 0 | 0 | 7 | 2 | 3 ½ | 0 | 7 | 6 | 13 ½ | 0 | 6 | 5 | 12 ½ | C 73 |
| Viols, the piece | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Visney. *Vide in* Spirits. | | | | | | | | | | | | | | | | | | | |
| Vizards, the dozen | 1 | 4 | 0 | — | — | — | 0 | 4 | 7 | 8 ⅓ | 0 | 4 | 11 | 0 ⅓ | 0 | 4 | 0 | 12 | A |
| Usquebaugh. *Vide in* Spirits. | | | | | | | | | | | | | | | | | | | |
| **W.** | | | | | | | | | | | | | | | | | | | |
| WAdmoll, the yard | 0 | 0 | 9 | — | — | — | 0 | 0 | 1 | 14 $\frac{13}{20}$ | 0 | 0 | 1 | 16 $\frac{9}{10}$ | 0 | 0 | 1 | 10 $\frac{3}{20}$ | A |
| Wafers, the pound | — | — | — | 0 | 1 | 8 | 0 | 0 | 4 | 15 ¾ | 0 | 0 | 5 | 0 ¾ | 0 | 0 | 4 | 6 ¼ | C 73 |
| Wainscots, the hundred, containing six score | 10 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America,* free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 2 | 17 | 3 | — | 2 | 19 | 9 | — | 2 | 12 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 18 | 6 | — | 2 | 1 | 0 | — | 1 | 13 | 9 | — | A |
| *of France, or any French colony. See* Wood. | | | | | | | | | | | | | | | | | | | |

V

W

Note,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s | d | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9. | | | | | | | | | | | | | | | | | | | |
| *For the circumstances respecting the restrictions on importation, see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| Wainscot boards. *Vide* Wood. | | | | | | | | | | | | | | | | | | | |
| Wallers. *Vide* Candle plates. | | | | | | | | | | | | | | | | | | | |
| Water, vocat. Pyrmont water, and all other Mineral or Natural waters, not otherwise rated, the dozen bottles, or flasks, each bottle or flask — not exceeding 3 pints | — | — | — | 0 | 6 | 8 | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 73 |
| Water, vocat. Pyrmont water, and all other Mineral or Natural waters, not otherwise rated, the dozen bottles, or flasks, each bottle or flask — exceeding 3 pints | — | — | — | 0 | 9 | 0 | 0 | 2 | 1 | $17\frac{1}{2}$c | 0 | 2 | 3 | $4\frac{1}{2}$ | 0 | 1 | 11 | $5\frac{3}{4}$ | C 73 |
| Water, vocat. Spaw water, the basket, cont. 150 flasks, not exceeding three pints each — | — | — | — | 4 | 0 | 0 | 0 | 19 | 1 | 16 | 1 | 0 | 1 | 16 | 0 | 17 | 3 | — | C 73 |
| Wax, the hundred weight, containing 112 ℔ — | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Wax, *And besides, as* Bees wax — | — | — | — | — | — | — | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | 0 | 1 | 10 | 10 | E 71 |
| Wax, vocat. Hard wax, the pound — | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Wax, Bay, or Myrtle wax, the pound — | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | $8\frac{29}{4}$ | 0 | 0 | 1 | $10\frac{9}{4}$c | 0 | 0 | 1 | $5\frac{7}{8}$ | C 73 |
| Weld, *for dyers use, as by* 3 *and* 4 *Ann. cap.* 4. the hundred weight, containing 112 ℔ — | — | — | — | 0 | 5 | 0 | | | | | | | | | | | | | |
| *French* — | — | — | — | — | — | — | 0 | 2 | 10 | $18\frac{1}{4}$ | 0 | 2 | 11 | $13\frac{1}{4}$ | 0 | 1 | 6 | $9\frac{3}{4}$ | F a 36 |
| *Not French* — | — | — | — | — | — | — | 0 | 0 | 8 | $13\frac{1}{4}$ | 0 | 0 | 9 | $8\frac{1}{4}$ | 0 | 0 | 7 | $4\frac{3}{4}$ | B d 73 |

*Whalebone, cut, prohibited to be imported, as per Index.*

Whale-

| Inwards. | | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. II. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Whale-fins | of *British* fishing, imported by *British* in *British* shipping, directly from the place, by the ton | 50 | 0 | 0 | | | | | | | | | | | | | | | | |
| | not of *British* fishing, by the ton | 100 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But by the 25th of Car. II. cap. 7. § 1. the several sums payable thereon for the Old subsidy, instead of Poundage on the rates abovementioned, are respectively regulated, according to the following circumstances of importation.* | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | *Gross Old sub.* | | | | | | | | | | | | |
| *Whale-fins* — *of Newfoundland, or any other his majesty's colonies or plantations* — *caught and imported in ships belonging to Great Britain, the pound* | | | | | | | | — | — | — | — | — | — | — | — | — | — | — | — | |
| *taken and imported in shipping belonging to any of his majesty's colonies or plantations, the ton* | | | | | | | | 2 | 10 | 0 | — | 4 | 17 | 6 | — | 4 | 17 | 6 | — | B b |
| *taken in shipping belonging to any of his majesty's colonies or plantations, and imported in shipping belonging to Great-Britain, the ton* | | | | | | | | 1 | 5 | 0 | — | 3 | 13 | 9 | — | 3 | 13 | 9 | — | B b |
| *And besides, the pound* | | | | | | | | — | — | — | — | 0 | 0 | 2 | 16 ¼ | 0 | 0 | 2 | 16 ¼ | O b |
| *not of British fishing* — *the ton* | | | | | | | | 18 | 0 | 0 | — | 31 | 12 | 0 | — | 31 | 12 | 0 | — | A |
| *And besides, the pound* | | | | | | | | — | — | — | — | 0 | 0 | 5 | 12 ½ | 0 | 0 | 5 | 12 ½ | O b |

*Whale-*

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s | d. | 20ths | l. | s. | d. | 20ths | l. | s | d. | 20ths | |
| Whale-fins, By the following Acts, 10 Geo. I. cap. 16. 12 ——— 26. revived by 5 Geo. II. cap. 28. and continued by 13 ——— 28. 22 ——— 45. 28 ——— 20. taken in the Greenland seas, Davis's streights, or any other parts of the seas adjoining or adjacent, in British built ships legally navigated, may be imported in such ships until the 25th of December 1764, and from thence to the end of the then next sessions of parliament; FREE. See Greenland, and Davis's streights, in the Index. | | | | | | | | | | | | | | | | | | | |
| For the bounty on ships from Greenland, and other regulations thereon, see the Chapter of Bounties. | | | | | | | | | | | | | | | | | | | |
| Wheat. Vide in Corn. | | | | | | | | | | | | | | | | | | | |
| Wheat meal. Vide Meal. | | | | | | | | | | | | | | | | | | | |
| Wheels for spinning, the piece | — | — | — | 0 | 1 | 6 | 0 | 0 | 4 | 6 7/10 | 0 | 0 | 4 | 10 7/10 | 0 | 0 | 3 | 17 | C 73 |
| Whetstones, the hundred, containing five score | 0 | 16 | 8 | — | — | — | 0 | 3 | 2 | 10 | 0 | 3 | 5 | — | 0 | 2 | 9 | 15 | A |
| Whipcord, the pound | 0 | 0 | 8 | — | — | — | 0 | 0 | 1 | 10 4/5 | 0 | 0 | 1 | 12 4/5 | 0 | 0 | 1 | 7 | A |
| Whisk brooms. Vide Brooms. | | | | | | | | | | | | | | | | | | | |
| Whistles, Cocks: or Bellows, the groce | 1 | 4 | 0 | — | — | — | 0 | 4 | 7 | 8 4/5 | 0 | 4 | 11 | 0 4/5 | 0 | 4 | 0 | 12 | A |
| Whistles, Cocks: or Birds of stone, the small groce, containing 12 dozen | 0 | 4 | 0 | — | — | — | 0 | 0 | 9 | 4 4/5 | 0 | 0 | 9 | 16 4/5 | 0 | 0 | 8 | 2 | A |
| White lead. Vide in Drugs. | | | | | | | | | | | | | | | | | | | |
| Wines. Vide after Poundage goods. | | | | | | | | | | | | | | | | | | | |
| Wine lees, the ton | 4 | 0 | 0 | | | | | | | | | | | | | | | | |
| But by 1 Geo. II. cap. 17. § 1, 2. after the 24th of August 1728, are to pay duty as Wine. | | | | | | | | | | | | | | | | | | | |

Wire,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Wire, vocat.** | | | | | | | | | | | | | | | | | | | |
| Brass or copper wire, not otherwise rated, the C. wt. cont. 112 ℔ | — | — | — | 6 | 10 | 0 | 2 | 5 | 2 | 3 ½ | 2 | 6 | 9 | 13 ½ | 2 | 2 | 1 | 2 ½ | G 53 72 |
| Counterfeit Gold and Silver wire, *for every 20 s. of the value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 42 |
| Dagger and Quartern wire, the pound | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| Iron wire, the hundred weight, containing 112 ℔ | 7 | 10 | 0 | — | — | — | 1 | 8 | 10 | 10 | 1 | 10 | 9 | — | 1 | 5 | 3 | 15 | |
| *And besides, for all sorts of foreign* Iron wire *(except Card wire, and smaller than Fine fine, or Superfine, and all Wool cards and Wares made of iron wire) the hundred weight, containing* 112 ℔ | — | — | — | — | — | — | 1 | 1 | 1 | 2 ½ | 1 | 1 | 1 | 2 ½ | 1 | 1 | 1 | 2 ½ | D 51 |
| Latten wire, the hundred weight, containing 112 ℔ — *For the circumstances of prohibition, see the Index.* | 6 | 13 | 4 | — | — | — | 2 | 5 | 9 | 17 ½ | 2 | 7 | 5 | 17 ½ | 2 | 2 | 7 | 17 ½ | G 53.72 |
| Silver wire { *For every ounce troy* | — | — | — | — | — | — | 0 | 0 | 9 | — | 0 | 0 | 9 | — | — | — | — | — | R b |
| Silver wire { *And for every 20 s. value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| Steel wire, the pound | 0 | 3 | 0 | — | — | — | 0 | 0 | 8 | 6 29/40 | 0 | 0 | 8 | 15 29/40 | 0 | 0 | 7 | 9 ⅝ | B 52 |
| Strasburgh wire, the pound | 0 | 3 | 4 | — | — | — | 0 | 0 | 7 | 14 | 0 | 0 | 8 | 4 | 0 | 0 | 6 | 15 | A |
| *And besides, if* { Iron, *the hundred weight, cont.* 112 ℔ | — | — | — | — | — | — | 1 | 1 | 1 | 2 ½ | 1 | 1 | 1 | 2 ½ | 1 | 1 | 1 | 2 ½ | D 51 |
| *And besides, if* { Brass, *the hundred weight, cont.* 112 ℔ | — | — | — | — | — | — | 1 | 0 | 1 | 17 ½ | 1 | 0 | 1 | 17 ½ | 1 | 0 | 1 | 17 ½ | Sb 53.72 |
| Virginal wire, the pound | 0 | 5 | 0 | — | — | — | 0 | 0 | 11 | 11 | 0 | 1 | 0 | 6 | 0 | 0 | 10 | 2 ½ | A |
| *And besides, if* { Iron, *the hundred weight, cont.* 112 ℔ | — | — | — | — | — | — | 1 | 1 | 1 | 2 ½ | 1 | 1 | 1 | 2 ½ | 1 | 1 | 1 | 2 ½ | D 51 |
| *And besides, if* { Brass, *the hundred weight, cont.* 112 ℔ | — | — | — | — | — | — | 1 | 0 | 1 | 17 ½ | 1 | 0 | 1 | 17 ½ | 1 | 0 | 1 | 17 ½ | Sb 53.72 |
| *And besides, all Gilt wire, the ounce troy* | — | — | — | — | — | — | 0 | 1 | 0 | — | 0 | 1 | 0 | — | — | — | — | — | R b |
| **Woad, vocat.** | | | | | | | | | | | | | | | | | | | |
| Island or Green woad, the ton, cont. 20 hund. wt. *for dyers use, as by 3 and 4 Ann. cap. 4.* | 15 | 0 | 0 | — | — | — | 1 | 9 | 3 | — | 1 | 13 | 0 | — | 1 | 2 | 1 | 10 | B b |
| Thoulouse woad, the hund. wt. cont. 112 ℔, *for dyers use, as by 3 and 4 Ann. cap. 4.* | 1 | 13 | 4 | — | — | — | 0 | 3 | 3 | — | 0 | 3 | 8 | — | 0 | 2 | 5 | 10 | |
| *And besides, if French* | — | — | — | — | — | — | 0 | 16 | 1 | 15 | 0 | 16 | 1 | 15 | 0 | 7 | 9 | 15 | F b 36 |

W

W



Wood,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Wood, vocat. — Anchor stocks, the piece | — | — | — | 0 | 6 | 8 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 1 | 10 | 8 | 0 | 1 | 11 | 18 | 0 | 1 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 73 |
| Battens, 6½ inches wide or under, the hundred, containing six score | — | — | — | 1 | 5 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 7 | 1 | 17 ½ | 0 | 7 | 5 | 12 ½ | 0 | 6 | 6 | 15 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 5 | 11 | 16 ¼ | 0 | 6 | 3 | 11 ½ | 0 | 5 | 4 | 13 ¾ | C 73 |
| Beech boards, two inches thick or under, the hundred, containing 120 | — | — | — | 4 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 2 | 10 | 16 | 1 | 3 | 10 | 16 | 1 | 1 | 0 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 19 | 1 | 16 | 1 | 0 | 1 | 16 | 0 | 17 | 3 | — | C 73 |
| Beech planks, above two inches thick, the load, containing 50 feet | — | — | — | 2 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| Beech quarters, under five inches square, the hundred, containing 120 | — | — | — | 2 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |

W

W

Wood,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation By British. | | | | Duties to be Paid on importation By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Wood, vocat. — *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| Beech quarters, five inches square, and under eight inches, the hundred, containing 120 | — | — | — | 5 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 8 | 7 | 10 | 1 | 9 | 10 | 10 | 1 | 6 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 3 | 11 | 5 | 1 | 5 | 2 | 5 | 1 | 1 | 6 | 15 | C 73 |
| Box wood, the ton, containing 20 hundred weight, each hundred containing 112 ℔ | — | — | — | 8 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 2 | 5 | 9 | 12 | 2 | 7 | 9 | 12 | 2 | 2 | 0 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 18 | 3 | 12 | 2 | 0 | 3 | 12 | 1 | 14 | 6 | — | C 73 |
| Box wood for combs, the thousand pieces | 1 | 13 | 4 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 9 | 6 | 10 | 0 | 9 | 11 | 10 | 0 | 8 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 5 | — | 0 | 6 | 10 | — | 0 | 5 | 7 | 10 | A |
| Deals from Russia, and all other countries, not particularly rated, exceed. 20 feet in length, the hund. cont. 120 | — | — | — | 15 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 4 | 5 | 10 | 10 | 4 | 9 | 7 | 10 | 3 | 18 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 3 | 11 | 9 | 15 | 3 | 15 | 6 | 15 | 3 | 4 | 8 | 5 | C 73 |

Wood,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Wood, vocat. | | | | | | | | | | | | | | | | | | | |
| Deals from Sweden, or any other country, of 20 feet in length, or under, not otherwise rated, the hundred, containing 120 | — | — | — | 5 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 8 | 7 | 10 | 1 | 9 | 10 | 10 | 1 | 6 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 3 | 11 | 5 | 1 | 5 | 2 | 5 | 1 | 1 | 6 | 15 | C 73 |
| Ebony wood, the hundred weight, containing 112 ℔ — *And vide in* E. | 2 | 0 | 0 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Fire wood, the fathom | — | — | — | 0 | 8 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 2 | 3 | 9 3/5 | 0 | 2 | 4 | 13 3/5 | 0 | 2 | 1 | 4 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 1 | 10 | 9 3/5 | 0 | 2 | 0 | 3 3/5 | 0 | 1 | 8 | 14 | C 73 |
| Fir quarters, under five inches square, the hundred, containing 120 | — | — | — | 2 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| Fir quarters, of five inches square, and under eight inches, the hundred, containing 120 | — | — | — | 5 | 0 | 0 | | | | | | | | | | | | | |

Wood,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Wood, vocat. | | | | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 8 | 7 | 10 | 1 | 9 | 10 | 10 | 1 | 6 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 3 | 11 | 5 | 1 | 5 | 2 | 5 | 1 | 1 | 6 | 15 | C 73 |
| Handſcoops, the dozen | — | — | — | 0 | 2 | 0 | 0 | 0 | 5 | 14 9/10 | 0 | 0 | 6 | 0 9/10 | 0 | 0 | 5 | 3 1/2 | |
| Handſpikes, the hundred, containing 120 | — | — | — | 1 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 5 | 8 | 14 | 0 | 5 | 11 | 14 | 0 | 5 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| Kilderkin ſtaves, the hundred, containing 120 | — | — | — | 0 | 2 | 6 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 0 | 8 | 11 3/4 | 0 | 0 | 8 | 19 1/4 | 0 | 0 | 7 | 17 1/2 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 7 | 3 5/8 | 0 | 0 | 7 | 11 1/8 | 0 | 0 | 6 | 9 3/8 | C 73 |
| Knees of oak | | | | | | | | | | | | | | | | | | | |
| for ſhipping, eight inches ſquare and under, the hundred, containing 120 | — | — | — | 5 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 8 | 7 | 10 | 1 | 9 | 10 | 10 | 1 | 6 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 3 | 11 | 5 | 1 | 5 | 2 | 5 | 1 | 1 | 6 | 15 | C 73 |
| for ſhipping, above eight inches ſquare, to pay as timber, the load | — | — | — | 1 | 10 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 8 | 7 | 1 | 0 | 8 | 11 | 11 | 0 | 7 | 10 | 10 | B 49 |

Wood,

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Wood, vocat. Knees of oak: *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 7 | 2 | 3 ½ | 0 | 7 | 6 | 13 ½ | 0 | 6 | 5 | 12 ½ | C 73 |
| Wood, vocat. Knees of oak: small, for wherries, the hundred, containing 120 | — | — | — | 0 | 10 | 0 | | | | | | | | | | | | | |
| Wood, vocat. Knees of oak: *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| Wood, vocat. Knees of oak: *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 2 | 10 | 7 | 0 | 2 | 11 | 17 | 0 | 2 | 7 | 10 | B 49 |
| Wood, vocat. Knees of oak: *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 2 | 4 | 14 ½ | 0 | 2 | 6 | 14 ½ | 0 | 2 | 1 | 17 ½ | C 73 |
| Wood, vocat. Lathwood, the fathom | — | — | — | 2 | 0 | 0 | | | | | | | | | | | | | |
| Wood, vocat. Lathwood: *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| Wood, vocat. Lathwood: *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 49 |
| Wood, vocat. Lathwood: *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| Wood, vocat. Lignum vitæ. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Wood, vocat. Mohogony timber or plank, the ton, containing 20 hundred weight, each hundred weight containing 112 ℔ | — | — | — | 8 | 0 | 0 | | | | | | | | | | | | | |
| Wood, vocat. Mohogony timber or plank: *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| Wood, vocat. Mohogony timber or plank: *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 2 | 5 | 9 | 12 | 2 | 7 | 9 | 12 | 2 | 2 | 0 | — | B 49 |
| Wood, vocat. Mohogony timber or plank: *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 18 | 3 | 12 | 2 | 0 | 3 | 12 | 1 | 14 | 6 | — | C 73 |
| Wood, vocat. Oak boards, under two inches thick, and under fifteen feet long, the hundred, containing 120 | — | — | — | 8 | 0 | 0 | | | | | | | | | | | | | |
| Wood, vocat. Oak boards: *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| Wood, vocat. Oak boards: *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 2 | 5 | 9 | 12 | 2 | 7 | 9 | 12 | 2 | 2 | 0 | — | B |

W

W

Wood,

| Inwards. | Rates. By 12 Car. II. cap. 4 | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Wood, vocat. — Oak — *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 18 | 3 | 12 | 2 | 0 | 3 | 12 | 1 | 14 | 6 | — | C 73 |
| Plank, the load, containing fifty feet solid | — | — | — | 3 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 17 | 2 | 2 | 0 | 17 | 11 | 2 | 0 | 15 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 14 | 4 | 7 | 0 | 15 | 1 | 7 | 0 | 12 | 11 | 5 | C 73 |
| Timber, the load | — | — | — | 1 | 10 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 8 | 7 | 1 | 0 | 8 | 11 | 11 | 0 | 7 | 10 | 10 | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 7 | 2 | 3 ½ | 0 | 7 | 6 | 13 ½ | 0 | 6 | 5 | 12 ½ | C 73 |
| Olive wood, the ton, containing 20 hundred weight, each hundred containing 112 ℔ | — | — | — | 10 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 2 | 17 | 3 | — | 2 | 19 | 9 | — | 2 | 12 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 2 | 7 | 10 | 10 | 2 | 10 | 4 | 14 | 2 | 3 | 1 | 10 | C 73 |
| Pailing boards, the hundred, containing 120 | — | — | — | 0 | 6 | 8 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 1 | 10 | 18 | 0 | 1 | 11 | 18 | 0 | 1 | 9 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 1 | 7 | 3 | 0 | 1 | 8 | 3 | 0 | 1 | 5 | 5 | C 73 |
| Planks of Ireland, the foot | 0 | 0 | 1½ | — | — | — | 0 | 0 | 0 | 5 31/40 | 0 | 0 | 0 | 6 3/20 | 0 | 0 | 0 | 5 1/10 | A |
| *And vide also in* P. | | | | | | | | | | | | | | | | | | | |

Wood,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Wood, vocat. — Round wood, the hundred, containing 120 | — | — | — | 2 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| Speckled wood, the hundred weight, containing 112 ℔ | 0 | 13 | 4 | | | | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 3 | 9 | 16 | 0 | 3 | 11 | 16 | 0 | 3 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Sweet wood of West-India, the hundred weight, containing 112 ℔ | 1 | 5 | 0 | | | | | | | | | | | | | | | | |
| *But free, as per* Wood *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Timber { of Ireland, the ton or load — *Vide* Balks. | 0 | 13 | 4 | — | — | — | 0 | 2 | 6 | 16 | 0 | 2 | 8 | 16 | 0 | 2 | 3 | — | A |
| Wainscot boards, of all sorts, the inch or foot, containing twelve feet in length, and one inch in thickness; and so in proportion, in any greater or lesser length or thickness | — | — | — | 0 | 1 | 6 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 0 | 5 | $3\frac{1}{20}$ | 0 | 0 | 5 | $7\frac{11}{20}$ | 0 | 0 | 4 | 14 $\frac{1}{2}$ | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 0 | 4 | $6\frac{7}{40}$ | 0 | 0 | 4 | $10\frac{27}{40}$ | 0 | 0 | 3 | 17 $\frac{5}{40}$ | C 73 |
| Wooden tubs, the dozen | — | — | — | 0 | 1 | 6 | 0 | 0 | 4 | $6\frac{7}{40}$ | 0 | 0 | 4 | $10\frac{27}{40}$ | 0 | 0 | 3 | 17 $\frac{5}{40}$ | |

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Wood, vocat. Ufers: single, under 24 feet in length, the hundred, containing 120 | — | — | — | 2 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 0 | 11 | 5 | 8 | 0 | 11 | 11 | 8 | 0 | 10 | 6 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 0 | 9 | 6 | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 | 10 | C 73 |
| double, of 24 feet in length and upwards, the hundred, containing 120 | — | — | — | 5 | 0 | 0 | | | | | | | | | | | | | |
| *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France* | — | — | — | — | — | — | 1 | 8 | 7 | 10 | 1 | 9 | 10 | 10 | 1 | 6 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation* | — | — | — | — | — | — | 1 | 3 | 11 | 5 | 1 | 5 | 2 | 5 | 1 | 1 | 6 | 15 | C 73 |
| Unrated wood: *of the British plantations in America*, free. | | | | | | | | | | | | | | | | | | | |
| *of any part of Europe, except Ireland and France, every 20 s. value upon oath* | — | — | — | — | — | — | 0 | 5 | 8 | 14 | 0 | 5 | 11 | 14 | 0 | 5 | 3 | — | B 49 |
| *of Ireland, and all other places, except France and any French colony or plantation, every 20 s. value upon oath* | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| *Wood of France, every 20 s. of the rate, or value upon oath* | — | — | — | — | — | — | 0 | 13 | 6 | 9 | 0 | 13 | 9 | 9 | 0 | 8 | 0 | 15 | F 36 |
| *Wood of any French colony or plantation, every 20 s. of the rate, or value upon oath* | — | — | — | — | — | — | 0 | 8 | 6 | 9 | 0 | 8 | 9 | 9 | 0 | 8 | 0 | 15 | C 36 |

Note, *that all sorts of* Masts, Timber, Boards, *&c. imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay duty as if imported by aliens.* 12 *Car. II. cap.* 18. § 9.

| Inwards. | Rates. By 12 Car. II. cap. 4. l. | s. | d. | By 11 Geo. I. cap. 7. l. | s. | d. | Duties to be Paid on importation. By British. l. | s. | d. | 20ths | By Strangers. l. | s. | d. | 20ths | Repaid on due exportation. l. | s. | d. | 20ths | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *But for the respective restrictions, in regard to the importation of the several sorts of* Wood, *see the Note after* Balks. | | | | | | | | | | | | | | | | | | | |
| *By the 3d and 4th of Ann. cap. 4. enumerated for dyers use; and by the 8th of Geo. I. cap. 15. if regularly imported, entered and landed, are* free of duty — Brazeil, or Farnambuck wood, the hundred weight, containing 112 ℔ | 1 | 15 | 0 | | | | | | | | | | | | | | | | |
| Braziletto, or Jamaica wood, the hundred, containing 112 ℔ — | 1 | 1 | 8 | | | | | | | | | | | | | | | | |
| Fustick, the hundred weight, containing 112 ℔ — | 0 | 5 | 0 | | | | | | | | | | | | | | | | |
| *Logwood* — | | | | | | | | | | | | | | | | | | | |
| Nicorago wood, the hundred weight, containing 112 ℔ — | — | — | — | 0 | 8 | 0 | | | | | | | | | | | | | |
| Red, or Guinea wood, the ton — | 30 | 0 | 0 | | | | | | | | | | | | | | | | |
| *Sapan wood* — | | | | | | | | | | | | | | | | | | | |
| Wool, vocat. Bever wool, free. *But by 2 Will. and Mar. cap. 4. article 38. for every pound of* Bever wool *cut and combed (except combed in Russia, and imported from thence in British ships)* — | — | — | — | — | — | — | 0 | 14 | 0 | 15 | 0 | 14 | 0 | 15 | 0 | 14 | 0 | 15 | D 50 |
| Carmenia wool. *Vide* Goats hair. | | | | | | | | | | | | | | | | | | | |
| Coney wool, the pound — | — | — | — | 0 | 0 | 6 | 0 | 0 | 1 | 8 $\frac{9}{40}$ | 0 | 0 | 1 | 10 $\frac{6}{40}$ | 0 | 0 | 1 | 5 $\frac{7}{8}$ | C 73 |
| Cotton wool — not of the growth of the British plantations, the pound — | 0 | 0 | 4 | — | — | — | 0 | 0 | 0 | 15 $\frac{2}{5}$ | 0 | 0 | 0 | 16 $\frac{2}{5}$ | 0 | 0 | 0 | 13 $\frac{1}{2}$ | A |
| Cotton wool — of the British plantations, free. | | | | | | | | | | | | | | | | | | | |
| Estridge wool — imported in British-built ships, the hundred weight, containing 112 ℔, free. | | | | | | | | | | | | | | | | | | | |
| Estridge wool — imported in foreign-built ships, the hundred weight, cont. 112 ℔ — | — | — | — | 1 | 8 | 0 | 0 | 6 | 8 | 8 $\frac{3}{5}$ | 0 | 7 | 0 | 12 $\frac{3}{5}$ | 0 | 6 | 0 | 9 | C 73 |

Wool,

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | By Strangers. | | | | Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Wool, vocat. — Hares wool, the pound | — | — | — | 0 | 0 | 3 | 0 | 0 | 0 | $14\frac{20}{80}$ | 0 | 0 | 0 | $15\frac{9}{80}$ | 0 | 0 | 0 | $12\frac{15}{16}$ | C 73 |
| Wool, vocat. — Irish wool, combed, the pound; uncombed, the hundred weight, containing 112 ℔ — free. | | | | | | | | | | | | | | | | | | | |
| Wool, vocat. — Lambs wool, the hundred weight, containing 112 ℔; Polonia wool, the hundred weight, containing 112 ℔ — free. | | | | | | | | | | | | | | | | | | | |
| Wool, vocat. — Sheeps wool, from any other place than mentioned in the Book of rates, the pound | — | — | — | 0 | 0 | 3 | 0 | 0 | 0 | $14\frac{20}{80}$ | 0 | 0 | 0 | $15\frac{9}{80}$ | 0 | 0 | 0 | $12\frac{15}{16}$ | C 73 |
| Wool, vocat. — Spanish wool for clothing, and Spanish felt-wool, the hundred weight, containing 112 ℔, free. | | | | | | | | | | | | | | | | | | | |
| Wool, vocat. — Red wool, the pound, free. | | | | | | | | | | | | | | | | | | | |
| Woollen — Cloths. *Vide* Cloths. | | | | | | | | | | | | | | | | | | | |
| Woollen — Stuffs. *Vide* Stuffs. | | | | | | | | | | | | | | | | | | | |
| Worm seed. *Vide in* Drugs. | | | | | | | | | | | | | | | | | | | |
| Worsted, vocat. — Russel's worsted, or broad worsted, the piece | 2 | 0 | 0 | — | — | — | 0 | 7 | 8 | 8 | 0 | 8 | 2 | 8 | 0 | 6 | 9 | — | A |
| Worsted, vocat. — St. Omer's narrow or half worsted, the piece | 1 | 0 | 0 | — | — | — | 0 | 13 | 6 | 9 | 0 | 13 | 9 | 9 | 0 | 8 | 0 | 15 | F 36 |
| *But prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see* Wool 54, *and* Woollen caps, *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Wrests for Virginals, the groce, containing 12 dozen | 1 | 4 | 0 | — | — | — | 0 | 4 | 7 | $8\frac{4}{3}$ | 0 | 4 | 11 | $0\frac{4}{3}$ | 0 | 4 | 0 | 12 | A |
| *And besides, for every hundred weight, containing* 112 ℔ *of* Iron | — | — | — | — | — | — | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | 0 | 4 | 8 | 5 | D 25 |

Yarn,

# Inwards.

## Y.

| | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* | *l.* | *s.* | *d* | 20ths | *l.* | *s.* | *d.* | 20ths | *l.* | *s.* | *d.* | 20ths | |
| Yarn, vocat. | | | | | | | | | | | | | | | | | | | |
| Cable yarn, the hundred weight, containing 112 ℔ | 0 | 13 | 4 | — | — | — | 0 | 7 | 3 | 1 | 0 | 7 | 5 | 1 | — | — | — | — | B 54 |
| Camel or Mohair yarn, the pound | 0 | 2 | 6 | — | — | — | 0 | 0 | 5 | 15 ½ | 0 | 0 | 6 | 3 | 0 | 0 | 5 | 1 ¼ | A |
| *But* Mohair yarn *of the product of Asia, may not be imported from the Streights, or the Levant seas, unless from those ports which are within the grand seignor's dominions. See* Goods inwards, *Art.* 9. *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Cotton yarn, the pound | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| *not of the East-Indies, the pound* | — | — | — | — | — | — | 0 | 0 | 2 | 17 9/20 | 0 | 0 | 3 | 0 9/20 | 0 | 0 | 2 | 11 ¾ | C 27 |
| *of the East-Indies, the pound* | — | — | — | — | — | — | 0 | 0 | 4 | 11 1/5 | 0 | 0 | 4 | 14 1/5 | 0 | 0 | 4 | 5 ½ | B 30 |
| Grogram yarn, the pound | 0 | 3 | 0 | — | — | — | 0 | 0 | 6 | 18 3/5 | 0 | 0 | 7 | 7 3/5 | 0 | 0 | 6 | 1 ½ | A |
| Irish yarn, the pack, containing four hundred weight, at six score pound to the hundred | 5 | 0 | 0 | | | | | | | | | | | | | | | | |
| *But if imported directly from thence by British or Irish, upon certificate and oath,* free. *See* Ireland *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Raw linen yarn { Dutch, the pound | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| Raw linen yarn { French, the pound | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| Sail yarn, the pound | 0 | 0 | 6 | | | | | | | | | | | | | | | | |
| Spruce, or Muscovia yarn, the hundred weight, containing 112 ℔ | 2 | 13 | 4 | | | | | | | | | | | | | | | | |
| *But by* 24 *Geo. II. cap.* 46. *after* 25 *March* 1752, *all the duties on Dutch, French, Spruce, or Muscovia, and all other Raw linen yarns, are repealed, and cease, and in lieu thereof, the following duty is to be paid:* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 7. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be Paid on importation. By British. | | | | Duties to be Paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| Yarn, vocat. *For every pound weight of French, Dutch, Muscovia, or Spruce raw linen yarn, and all other Raw linen yarn imported, of the manufacture of any part or place not belonging to the crown of Great-Britain* | — | — | — | — | — | — | 0 | 0 | 0 | 1 | — | — | — | — | — | — | — | — | W a |
| *But by the 29th of Geo. II. cap. 15. after the 24th of June, 1756,* Raw *or* Brown linen yarns *made of* FLAX, *and known by the names of Dutch, French, Spruce, or Muscovia yarn, or any other foreign Raw or Brown linen yarn made of* FLAX, *may be imported into this kingdom, in British-built ships legally navigated, for the space of fifteen years, and to the end of the then next sessions of parliament,* FREE. *Provided, that due entries are made, and the goods landed in the presence of the proper officers of the Custom-house.* | | | | | | | | | | | | | | | | | | | |
| *Linen yarn, whitened or bleached, &c. See Inclè.* | | | | | | | | | | | | | | | | | | | |
| Scotch yarn, the pound | 0 | 1 | 0 | | | | | | | | | | | | | | | | |
| *But by the Act of Union, 5 Ann. cap. 8.* free. | | | | | | | | | | | | | | | | | | | |
| Wick yarn, the dozen pound | — | — | — | 0 | 9 | 0 | 0 | 2 | 1 | 17 1/20 | 0 | 2 | 3 | 4 1/20 | 0 | 1 | 11 | 5 3/4 | C 73 |
| Woollen, or Bay yarn, the hundred weight, containing 112 ℔ | 3 | 6 | 8 | — | — | — | 0 | 12 | 10 | — | 0 | 13 | 8 | — | 0 | 11 | 3 | — | A |
| *By 12 Geo. II. cap. 21. § 1. if regularly imported from Ireland,* free. | | | | | | | | | | | | | | | | | | | |
| Worsted yarn, being two or more threads twisted, or thrown, the pound | — | — | — | 0 | 3 | 0 | 0 | 0 | 8 | 12 7/20 | 0 | 0 | 9 | 1 7/20 | 0 | 0 | 7 | 15 3/4 | C 73 |
| *By 26 Geo. II. cap. 11.* Woollen *or* Bay yarn, *and* Worsted yarn, *may be imported from any port in Ire-* | | | | | | | | | | | | | | | | | | | |

| Inwards. | Rates. By 12 Car. II. cap. 4. | | | Rates. By 11 Geo. I. cap. 7. | | | Duties to be paid on importation. By British. | | | | Duties to be paid on importation. By Strangers. | | | | Duties to be Repaid on due exportation. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | l. | s. | d. | 20ths | l. | s. | d. | 20ths | l. | s. | d. | 20ths | |
| *land to any port in Great-Britain. For license, bond, and other regulations, see* Wool 54 *in the Index.* | | | | | | | | | | | | | | | | | | | |
| Yokes for oxen, the pair — | — | — | — | 0 | 1 | 0 | 0 | 0 | 3 | $17\frac{9}{20}$ | 0 | 0 | 3 | $0\frac{9}{20}$ | 0 | 0 | 2 | $11\frac{3}{4}$ | C 73 |
| ALL OTHER GOODS, *not before particularly rated, for every 20 s. of their real values and prices, as ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them* — | — | — | — | — | — | — | 0 | 4 | 9 | 9 | 0 | 5 | 0 | 9 | 0 | 4 | 3 | 15 | C 73 |
| *But if undervalued, may be taken by the officers for the use of the crown. See the Rule at the end of Rates outwards, and the fourth rule of the Additional book of rates, and* 11 *Geo. II. cap.* 7. § 7. | | | | | | | | | | | | | | | | | | | |

Y Y

THE

THE

# SUBSIDY OF TONNAGE,

## Upon all WINES to be brought into the Port of LONDON, and all other Ports of *Great-Britain*, and Dominions thereof, by *British*.

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| GAscoign and French wines, brought into the port of London, the ton to pay | 4 | 10 | 0 |
| Brought into all other ports, to pay | 3 | 0 | 0 |
| Rhenish wines brought into any port, the awm | 1 | 0 | 0 |
| Muscadels, Malmsies, and other Wines of the Levant, brought into the ports of London, Bristol, or Southampton, the butt or pipe to pay | 2 | 5 | 0 |
| Brought into all other ports, to pay | 1 | 10 | 0 |
| Sacks, Canaries, Malagaes, Maderaes, Romneys, Hollocks, Bastards, Tents, and Allicants, brought into the port of London, the butt or pipe to pay | 2 | 5 | 0 |
| Brought into all other ports, to pay | 1 | 10 | 0 |

All merchant-strangers bringing in any sorts of the said Wines, are to pay thirty shillings in the ton, over and above the aforesaid rates which the native pays; including twenty shillings the ton formerly paid to his majesty, by the name of Southampton duties for Muscadales, Malmsies, and all other Wines of the growth of the Levant.

For which sort of Wines, the stranger is also to pay to the use of the town of Southampton, for every butt or pipe, the sum of ten shillings.

Moreover, the stranger is to pay the ancient duty of Butlerage, which is two shillings upon every ton.

Note, that such Wines as shall be landed in any of the Out-ports, and custom paid, and afterwards brought to the port of London by certificate, shall pay so much more custom, as they paid short of the duty due in the port of London. *See pages* 7 *and* 274, 275.

*For the other duties on Wine, see the respective branches.*

THE

# TOTAL AMOUNT

OF THE

## SUBSIDY of TONNAGE, and other DUTIES,

To be paid upon

ALL WINES brought into the Port of *London*, and all other Ports of *Great-Britain*;

AND ALSO,

Of the Drawback thereof to be repaid upon due Exportation.

| WINES. | | | Duties to be Paid on importation. By British, and in British ships. l. | s. | d. | 1/20 | By strangers, in any ships, or by British in ships not belonging to G. Brit. or Irel. or foreign built. l. | s. | d. | 1/20 | Repaid on due exportation. If imported by British, &c. l. | s. | d. | 1/20 | If imported by strangers, &c. l. | s. | d. | 1/20 | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Imported into London, the ton — For sale | French wines in casks | filled | 60 | 16 | 4 | 1 | 65 | 0 | 11 | 5 | 26 | 2 | 11 | 2 | 30 | 2 | 6 | 6 | Fy37 |
| | | unfilled | 58 | 0 | 5 | 19 | 61 | 14 | 3 | 11 | 23 | 12 | 8 | 2 | 27 | 1 | 5 | 14 | |
| | Rhenish, German, or Hungary wines, in casks | filled | 35 | 2 | 0 | 14 | 39 | 10 | 3 | 2 | 26 | 13 | 8 | 18 | 30 | 16 | 11 | 6 | Z b |
| | | unfilled | 31 | 7 | 0 | 6 | 35 | 4 | 5 | 2 | 23 | 7 | 1 | 3 | 26 | 19 | 5 | 19 | |
| | Portugal, or Madeira wines, in casks | filled | 28 | 8 | 3 | 2 | 32 | 9 | 3 | 2 | 20 | 6 | 4 | 1 | 24 | 2 | 4 | 1 | |
| | | unfilled | 25 | 4 | 0 | 6 | 28 | 14 | 2 | 14 | 17 | 10 | 5 | 19 | 20 | 15 | 8 | 7 | |
| | Levant wines in flasks or bottles | in ships qualified | 32 | 3 | 9 | 2 | 36 | 13 | 9 | 2 | 23 | 13 | 10 | 1 | 27 | 18 | 10 | 1 | |
| | | in ships unqualified | 33 | 16 | 6 | 14 | 38 | 12 | 6 | 14 | 23 | 13 | 10 | 1 | 27 | 18 | 10 | 1 | Z c |
| | Levant, and all other wines, in casks | in ships qualified | 29 | 4 | 9 | 2 | 33 | 5 | 9 | 2 | 21 | 2 | 10 | 1 | 24 | 18 | 10 | 1 | Z b |
| | | | 25 | 18 | 3 | 13 | 29 | 8 | 6 | 1 | 18 | 4 | 9 | 6 | 21 | 9 | 11 | 14 | |
| | | in ships unqualified | 30 | 14 | 1 | 18 | 35 | 0 | 6 | 14 | 21 | 2 | 10 | 1 | 24 | 18 | 10 | 1 | Z c |
| | | | 27 | 3 | 9 | 4 | 30 | 18 | 7 | 15 | 18 | 4 | 9 | 6 | 21 | 9 | 11 | 14 | |
| For private use | French wines in casks | filled | 61 | 8 | 6 | — | 65 | 13 | 1 | 4 | 26 | 11 | 0 | 8 | 30 | 10 | 7 | 12 | Fy37 |
| | | unfilled | 58 | 11 | 2 | 7 | 62 | 4 | 11 | 19 | 23 | 19 | 9 | 14 | 27 | 8 | 7 | 6 | |
| | Rhenish, German, or Hungary wines, in casks | filled | 36 | 0 | 3 | 12 | 40 | 8 | 6 | — | 27 | 5 | 10 | 16 | 31 | 9 | 1 | 4 | Z b |
| | | unfilled | 32 | 3 | 0 | 18 | 36 | 0 | 5 | 14 | 23 | 17 | 9 | 11 | 27 | 10 | 2 | 7 | |
| | Portugal, or Madeira wines, in casks | filled | 29 | 6 | 6 | — | 33 | 7 | 6 | — | 20 | 18 | 6 | — | 24 | 14 | 6 | — | |
| | | unfilled | 26 | 0 | 0 | 18 | 29 | 10 | 3 | 6 | 18 | 0 | 2 | 7 | 21 | 6 | 4 | 15 | |
| | Levant wines in flasks or bottles | in ships qualified | 33 | 2 | 0 | — | 37 | 12 | 0 | — | 24 | 6 | 0 | — | 28 | 11 | 0 | — | |
| | | in ships unqualified | 34 | 14 | 9 | 12 | 39 | 10 | 9 | 12 | 24 | 6 | 0 | — | 28 | 11 | 0 | — | Z c |
| | Levant, and all other wines, in casks | in ships qualified | 30 | 3 | 0 | — | 34 | 4 | 0 | — | 21 | 15 | 0 | — | 25 | 11 | 0 | — | Z b |
| | | | 26 | 14 | 4 | 5 | 30 | 4 | 6 | 13 | 18 | 15 | 5 | 14 | 22 | 0 | 8 | 2 | |
| | | in ships unqualified | 31 | 12 | 4 | 16 | 35 | 18 | 9 | 12 | 21 | 15 | 0 | — | 25 | 11 | 0 | — | Z c |
| | | | 27 | 19 | 9 | 16 | 31 | 14 | 8 | 7 | 18 | 15 | 5 | 14 | 22 | 0 | 8 | 2 | |



Imported

# WINES.

| | | | Duties to be paid on importation: By British, and in British ships. l. | s. | d. | ½ | By strangers, in any ships, or by British in ship not belonging to G. Brit. or Ireland or foreign built. l. | s. | d. | ½ | Duties to be repaid on due exportation: If imported by British, &c. l. | s. | d. | ½ | If imported by strangers, &c. l. | s. | d. | ½ | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Imported into London, the ton — By retailers — | French wines in casks | filled | 61 | 16 | 6 | — | 66 | 1 | 1 | 4 | 26 | 16 | 4 | 8 | 30 | 15 | 11 | 12 | Fy 37 |
| | | unfilled | 59 | 17 | 5 | 5 | 63 | 11 | 2 | 7 | 24 | 17 | 3 | 12 | 28 | 6 | 1 | 5 | |
| | Rhenish, German, or Hungary wines, in casks | filled | 36 | 12 | 3 | 12 | 41 | 0 | 6 | — | 27 | 13 | 10 | 16 | 31 | 17 | 1 | 4 | Z b |
| | | unfilled | 34 | 2 | 5 | 5 | 37 | 19 | 10 | 1 | 25 | 4 | 0 | 9 | 28 | 16 | 5 | 5 | |
| | Portugal, or Madeira wines, in casks | filled | 29 | 18 | 0 | — | 33 | 19 | 6 | — | 21 | 6 | 6 | — | 25 | 2 | 6 | — | |
| | | unfilled | 27 | 19 | 5 | 5 | 31 | 9 | 7 | 13 | 19 | 7 | 5 | 5 | 22 | 12 | 7 | 13 | |
| | Levant wines in flasks or bottles — in ships qualified | filled | 33 | 14 | 0 | — | 38 | 4 | 0 | — | 24 | 14 | 0 | — | 28 | 19 | 0 | — | |
| | Levant wines in flasks or bottles — in ships unqualified | filled | 35 | 6 | 9 | 12 | 40 | 2 | 9 | 12 | 24 | 14 | 0 | — | 28 | 19 | 0 | — | Z c |
| | Levant, and all other wines, in casks — in ships qualified | filled | 30 | 15 | 0 | — | 34 | 16 | 0 | — | 22 | 3 | 0 | — | 25 | 19 | 0 | — | Z b |
| | | unfilled | 28 | 13 | 8 | 12 | 32 | 3 | 11 | — | 20 | 1 | 8 | 12 | 23 | 6 | 11 | — | |
| | Levant, and all other wines, in casks — in ships unqualified | filled | 32 | 4 | 4 | 16 | 36 | 10 | 9 | 12 | 22 | 3 | 0 | — | 25 | 19 | 0 | — | Z c |
| | | unfilled | 29 | 19 | 2 | 3 | 33 | 14 | 0 | 14 | 20 | 1 | 8 | 12 | 23 | 6 | 11 | — | |
| For prisage — | French wines in casks | filled | 54 | 2 | 0 | — | — | — | — | — | 20 | 4 | 6 | 8 | — | — | — | — | Fz 37 |
| | | unfilled | 52 | 2 | 1 | 18 | — | — | — | — | 18 | 10 | 9 | 5 | — | — | — | — | |
| | Rhenish, German, or Hungary wines, in casks | filled | 26 | 18 | 4 | 16 | — | — | — | — | 19 | 4 | 0 | — | — | — | — | — | Z d |
| | | unfilled | 24 | 2 | 2 | 17 | — | — | — | — | 16 | 16 | 11 | 10 | — | — | — | — | |
| | Portugal, Madeira, Levant, and all other wines, in casks | filled | 22 | 6 | 0 | — | — | — | — | — | 14 | 18 | 0 | — | — | — | — | — | |
| | | unfilled | 19 | 17 | 0 | 9 | — | — | — | — | 12 | 18 | 1 | 18 | — | — | — | — | |
| | Levant wines in flasks or bottles | filled | 24 | 8 | 0 | — | — | — | — | — | 16 | 12 | 0 | — | — | — | — | — | |

*And besides the aforesaid duties payable to the crown* — *All* Wines *imported into the port of London, are to pay for the use of the Orphans of the said city, for every ton, as by 5 and 6 Will. and Mar. cap.* 10. § 7. — l. 0, s. 4, d. 0

*And*

# WINES.

| | | | Duties to be Paid on importation. By British, and in British ships. l. | s. | d. | 1/20 | By strangers, in any ships, or by British in ships not belonging to G. Brit. or Irel. or foreign built. l. | s. | d. | 1/20 | Repaid on due exportation. If imported by British, &c. l. | s. | d. | 1/20 | If imported by strangers, &c. l. | s. | d. | 1/20 | References to the Table, &c P. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *And also, if imported by Strangers, the ancient duty of Butlerage, which is for every ton* | | | 0 | 2 | 0 | | | | | | | | | | | | | | |
| Imported into the Out-ports, the ton — For sale — French wines in casks | | filled | 56 | 11 | 8 | 17 | 60 | 16 | 4 | 1 | 21 | 18 | 3 | 18 | 25 | 17 | 11 | 2 | Fy37 |
| | | unfilled | 54 | 6 | 8 | 7 | 58 | 0 | 5 | 19 | 19 | 18 | 10 | 10 | 23 | 7 | 8 | 2 | |
| Rhenish, German, or Hungary wines, the same as into London. | | | | | | | | | | | | | | | | | | | |
| Portugal, or Madeira wines, in casks | | filled | 24 | 7 | 3 | 2 | 28 | 8 | 3 | 2 | 16 | 5 | 4 | 1 | 20 | 1 | 4 | 1 | Zb |
| | | unfilled | 21 | 13 | 9 | 18 | 25 | 4 | 0 | 6 | 14 | 0 | 3 | 11 | 17 | 5 | 5 | 19 | |
| Levant wines in flasks or bottles — into Bristol, or Southampton — in ships qualified | | filled | 29 | 3 | 9 | 2 | 33 | 13 | 9 | 2 | 20 | 13 | 10 | 1 | 24 | 18 | 10 | 1 | |
| Levant wines in flasks or bottles — into Bristol, or Southampton — in ships unqualified | | filled | 30 | 16 | 6 | 14 | 35 | 12 | 6 | 14 | 20 | 13 | 10 | 1 | 24 | 18 | 10 | 1 | Zc |
| Levant wines in flasks or bottles — into other Out-ports — in ships qualified | | filled | 27 | 13 | 9 | 2 | 32 | 3 | 9 | 2 | 19 | 3 | 10 | 1 | 23 | 8 | 10 | 1 | Zb |
| Levant wines in flasks or bottles — into other Out-ports — in ships unqualified | | filled | 29 | 0 | 6 | 14 | 33 | 10 | 6 | 14 | 19 | 3 | 10 | 1 | 23 | 8 | 10 | 1 | Zc |
| Levant wines in casks — into Bristol, or Southampton — in ships qualified | | filled | 26 | 10 | 9 | 2 | 30 | 11 | 9 | 2 | 18 | 8 | 10 | 1 | 22 | 4 | 10 | 1 | Zb |
| | | unfilled | 23 | 11 | 6 | 1 | 27 | 1 | 8 | 9 | 15 | 17 | 11 | 14 | 19 | 3 | 2 | 2 | |
| Levant wines in casks — into Bristol, or Southampton — in ships unqualified | | filled | 28 | 0 | 1 | 18 | 32 | 6 | 6 | 14 | 18 | 8 | 10 | 1 | 22 | 4 | 10 | 1 | Zc |
| | | unfilled | 24 | 16 | 11 | 12 | 28 | 11 | 10 | 3 | 15 | 17 | 11 | 14 | 19 | 3 | 2 | 2 | |
| Levant wines in casks — into other Out-ports — in ships qualified | | filled | 25 | 3 | 9 | 2 | 29 | 4 | 9 | 2 | 17 | 1 | 10 | 1 | 20 | 17 | 10 | 1 | Zb |
| | | unfilled | 22 | 8 | 1 | 5 | 25 | 18 | 3 | 13 | 14 | 14 | 6 | 18 | 17 | 19 | 9 | 6 | |
| Levant wines in casks — into other Out-ports — in ships unqualified | | filled | 26 | 7 | 9 | 2 | 30 | 14 | 1 | 8 | 17 | 1 | 10 | 1 | 20 | 17 | 10 | 1 | Zc |
| | | unfilled | 23 | 8 | 10 | 13 | 27 | 3 | 9 | 4 | 14 | 14 | 6 | 18 | 17 | 19 | 9 | 6 | |

Imported

# WINES.

| | | | | Duties to be Paid on importation. By British, and in British ships. | | | | By strangers, in any ships, or by British in ships not belonging to G. Brit. or Irel. or foreign built. | | | | Repaid on due exportation. If imported by British, &c. | | | | If imported by strangers, &c. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | |
| Imported into the Out-ports, the ton | For sale | All other Wines in casks | in ships qualified | filled | 25 | 9 | 2 | 29 | 4 | 9 | 2 | 17 | 1 | 10 | 1 | 20 | 17 | 10 | 1 | Z b |
| | | | | unfilled | 22 | 8 | 1 | 5 | 25 | 18 | 3 | 13 | 14 | 14 | 6 | 18 | 17 | 19 | 9 | 6 | |
| | | | in ships unqualified | filled | 26 | 7 | 9 | 2 | 30 | 14 | 1 | 18 | 17 | 1 | 10 | 1 | 20 | 17 | 10 | 1 | Z c |
| | | | | unfilled | 23 | 8 | 10 | 13 | 27 | 3 | 9 | 4 | 14 | 14 | 6 | 18 | 17 | 19 | 9 | 6 | |
| | For private use | French wines in casks | | filled | 57 | 3 | 10 | 16 | 61 | 8 | 6 | — | 22 | 6 | 5 | 4 | 26 | 6 | 0 | 8 | Fy37 |
| | | | | unfilled | 54 | 17 | 4 | 15 | 58 | 11 | 2 | 7 | 20 | 6 | 0 | 2 | 23 | 14 | 9 | 14 | |
| | | Rhenish, German, or Hungary wines, the same as into London. | | | | | | | | | | | | | | | | | | |
| | | Portugal, or Madeira wines, in casks | | filled | 25 | 5 | 6 | — | 29 | 6 | 6 | — | 16 | 17 | 6 | — | 20 | 13 | 6 | — | Z b |
| | | | | unfilled | 22 | 9 | 10 | 10 | 26 | 0 | 0 | 18 | 14 | 10 | 11 | 19 | 17 | 16 | 2 | 7 | |
| | | Levant wines in flasks or bottles | into Bristol, or Southampton | in ships qualified | filled | 30 | 2 | 0 | — | 34 | 12 | 0 | — | 21 | 6 | 0 | — | 25 | 11 | 0 | — | |
| | | | | in ships unqualified | filled | 31 | 14 | 9 | 12 | 36 | 10 | 9 | 12 | 21 | 6 | 0 | — | 25 | 11 | 0 | — | Z c |
| | | | into other Out-ports | in ships qualified | filled | 28 | 12 | 0 | — | 33 | 2 | 0 | — | 19 | 16 | 0 | — | 24 | 1 | 0 | — | Z b |
| | | | | in ships unqualified | filled | 29 | 18 | 9 | 12 | 34 | 8 | 9 | 12 | 19 | 16 | 0 | — | 24 | 1 | 0 | — | Z c |
| | | Levant wines in casks | into Bristol, or Southampton | in ships qualified | filled | 27 | 9 | 0 | — | 31 | 10 | 0 | — | 19 | 1 | 0 | — | 22 | 17 | 0 | — | Z b |
| | | | | | unfilled | 24 | 7 | 6 | 13 | 27 | 17 | 9 | 1 | 16 | 8 | 8 | 2 | 19 | 13 | 10 | 10 | |
| | | | | in ships unqualified | filled | 28 | 18 | 4 | 16 | 33 | 4 | 9 | 12 | 19 | 1 | 0 | — | 22 | 17 | 0 | — | Z c |
| | | | | | unfilled | 25 | 13 | 0 | 4 | 29 | 7 | 10 | 15 | 16 | 8 | 8 | 2 | 19 | 13 | 10 | 10 | |

Imported

# WINES.

| | | | | Duties to be Paid on importation. By British, and in British ships. | | | | By strangers, in any ships, or by British in ships not belonging to G. Brit. or Irel. or foreign built. | | | | Duties to be Repaid on due exportation. If imported by British, &c. | | | | If imported by strangers, &c. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | |
| Imported into the Out-ports, the ton | For private use | Levant wines in casks — into other Out-ports | in ships qualified — | filled — | 26 | 2 | 0 | — | 30 | 3 | 0 | — | 17 | 14 | 0 | — | 21 | 10 | 0 | — | Z b |
| | | | | unfilled | 23 | 4 | 1 | 17 | 26 | 14 | 4 | 5 | 15 | 5 | 3 | 6 | 18 | 10 | 5 | 14 | |
| | | | in ships unqualified — | filled — | 27 | 6 | 0 | — | 31 | 12 | 4 | 16 | 17 | 14 | 0 | — | 21 | 10 | 0 | — | Z c |
| | | | | unfilled | 24 | 4 | 11 | 5 | 27 | 19 | 9 | 16 | 15 | 5 | 3 | 6 | 18 | 10 | 5 | 14 | |
| | | All other Wines in casks — | in ships qualified — | filled — | 26 | 2 | 0 | — | 30 | 3 | 0 | — | 17 | 14 | 0 | — | 21 | 10 | 0 | — | Z b |
| | | | | unfilled | 23 | 4 | 1 | 17 | 26 | 14 | 4 | 5 | 15 | 5 | 3 | 6 | 18 | 10 | 5 | 14 | |
| | | | in ships unqualified — | filled — | 27 | 6 | 0 | — | 31 | 12 | 4 | 16 | 17 | 14 | 0 | — | 21 | 10 | 0 | — | Z c |
| | | | | unfilled | 24 | 4 | 11 | 5 | 27 | 19 | 9 | 16 | 15 | 5 | 3 | 6 | 18 | 10 | 5 | 14 | |
| | | French wines in casks — | | filled — | 57 | 11 | 10 | 16 | 61 | 16 | 6 | — | 22 | 11 | 9 | 4 | 26 | 11 | 4 | 8 | Fy37 |
| | | | | unfilled | 56 | 3 | 7 | 13 | 59 | 17 | 5 | 5 | 21 | 3 | 6 | 1 | 24 | 12 | 3 | 12 | |
| | | Rhenish, German, or Hungary wines, the same as into London. | | | | | | | | | | | | | | | | | | | |
| | | Portugal, or Madeira wines, in casks | | filled — | 25 | 17 | 6 | — | 29 | 18 | 6 | — | 17 | 5 | 6 | — | 21 | 1 | 6 | — | Z b |
| | | | | unfilled | 24 | 9 | 2 | 17 | 27 | 19 | 5 | 5 | 15 | 17 | 2 | 17 | 19 | 2 | 5 | 5 | |
| | By retailers — | Levant wines in flasks or bottles — into Bristol, or Southampton — | in ships qualified — | filled — | 30 | 14 | 0 | — | 35 | 4 | 0 | — | 21 | 14 | 0 | — | 25 | 19 | 0 | — | |
| | | | in ships unqualified — | filled — | 32 | 6 | 9 | 12 | 37 | 2 | 9 | 12 | 21 | 14 | 0 | — | 25 | 19 | 0 | — | Z c |
| | | Levant wines in flasks or bottles — into other Out-ports | in ships qualified — | filled — | 29 | 4 | 0 | — | 33 | 14 | 0 | — | 20 | 4 | 0 | — | 24 | 9 | 0 | — | Z b |
| | | | in ships unqualified — | filled — | 30 | 10 | 9 | 12 | 35 | 0 | 9 | 12 | 20 | 4 | 0 | — | 24 | 9 | 0 | — | Z c |

Imported

# WINES.

| | | | | Duties to be Paid on importation. By British, and in British ships. | | | | Duties to be Paid on importation. By strangers, in any ships, or by British in ships not belonging to G. Brit. or Irel. or foreign built. | | | | Duties to be Repaid on due exportation. If imported by British, &c. | | | | Duties to be Repaid on due exportation. If imported by strangers, &c. | | | | References to the Table, &c. P. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | l. | s. | d. | 1/20 | |
| Imported into the Out-ports, the ton | By retailers — | Levant wines in casks — | into Bristol, or Southampton — in ships qualified — | filled — | 28 | 1 | 0 | — | 32 | 2 | 0 | — | 19 | 9 | 0 | — | 23 | 5 | 0 | — | Z b |
| | | | | unfilled | 26 | 6 | 11 | — | 29 | 17 | 1 | 8 | 17 | 14 | 11 | — | 21 | 0 | 1 | 8 | |
| | | | in ships unqualified — | filled — | 29 | 10 | 4 | 16 | 33 | 16 | 9 | 12 | 19 | 9 | 0 | — | 23 | 5 | 0 | — | Z c |
| | | | | unfilled | 27 | 12 | 4 | 11 | 31 | 7 | 3 | 3 | 17 | 14 | 11 | — | 21 | 0 | 1 | 8 | |
| | | | into other Out-ports in ships qualified — | filled — | 26 | 14 | 0 | — | 30 | 15 | 0 | — | 18 | 2 | 0 | — | 21 | 18 | 0 | — | Z b |
| | | | | unfilled | 25 | 3 | 6 | 4 | 28 | 13 | 8 | 12 | 16 | 11 | 6 | 4 | 19 | 16 | 8 | 12 | |
| | | | in ships unqualified — | filled — | 27 | 18 | 0 | — | 32 | 4 | 4 | 16 | 18 | 2 | 0 | — | 21 | 18 | 0 | — | Z c |
| | | | | unfilled | 26 | 4 | 3 | 12 | 29 | 19 | 2 | 3 | 16 | 11 | 6 | 4 | 19 | 16 | 8 | 12 | |
| | | All other wines in casks — | in ships qualified — | filled — | 26 | 14 | 0 | — | 30 | 15 | 0 | — | 18 | 2 | 0 | — | 21 | 18 | 0 | — | Z b |
| | | | | unfilled | 25 | 3 | 6 | 4 | 28 | 13 | 8 | 12 | 16 | 11 | 6 | 4 | 19 | 16 | 8 | 12 | |
| | | | in ships unqualified — | filled — | 27 | 18 | 0 | — | 32 | 4 | 4 | 16 | 18 | 2 | 0 | — | 21 | 18 | 0 | — | Z c |
| | | | | unfilled | 26 | 4 | 3 | 12 | 29 | 19 | 2 | 3 | 16 | 11 | 6 | 4 | 19 | 16 | 8 | 12 | |
| | For prisage — | French wines in casks — | | filled — | 51 | 5 | 7 | 4 | — | — | — | — | 17 | 8 | 1 | 12 | — | — | — | — | Fz 37 |
| | | | | unfilled | 49 | 12 | 1 | 10 | — | — | — | — | 16 | 1 | 6 | 17 | — | — | — | — | |
| | | Rhenish, German, or Hungary wines, the same as into London. | | | | | | | | | | | | | | | | | | | |
| | | Portugal, Madeira, Levant, and all other Wines, in casks — | | filled — | 19 | 12 | 0 | 0 | — | — | — | — | 12 | 4 | 0 | 0 | — | — | — | — | Z d |
| | | | | unfilled | 17 | 10 | 2 | 17 | — | — | — | — | 10 | 11 | 4 | 6 | — | — | — | — | |
| | | Levant wines in flasks or bottles — | | filled — | 21 | 8 | 0 | — | — | — | — | — | 13 | 12 | 0 | — | — | — | — | — | |

*But if after* Wines *have been entered and landed in any Out-port, they should be brought to London, or within twenty miles of the Royal Exchange, the difference between such Out-port and London duties must be first paid to the collector of the Customs nearest to the place from whence the* Wines *are to be removed* (26 *Geo. II. cap.* 12. § 1.) *being what hath been usually called the* LONDON DUTY, *and is as follows:*

Rhenish,

# WINES.

| | London duty to be Paid on removal. l. | s. | d. | $\frac{1}{20}$ | Repaid on due exportation. l. | s. | d. | $\frac{1}{20}$ | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|
| Rheniſh, *German and Hungary*, wine ——— (Nil) | | | | | | | | | |
| French wines, the ton ——— | 4 | 4 | 7 | 4 | 4 | 4 | 7 | 4 | |
| Spaniſh, Portugal, Levant, and all other Wines (except Levant wines from Briſtol or Southampton) the ton imported ——— in flaſks or bottles — | 4 | 10 | 0 | — | 4 | 10 | 0 | — | O a |
| Spaniſh, Portugal, Levant, and all other Wines (except Levant wines from Briſtol or Southampton) the ton imported ——— in caſks ——— | 4 | 1 | 0 | — | 4 | 1 | 0 | — | O a |
| Levant wines, imported into Briſtol or Southampton ——— in flaſks or bottles — | 3 | 0 | 0 | — | 3 | 0 | 0 | — | P b |
| Levant wines, imported into Briſtol or Southampton ——— in caſks ——— | 2 | 14 | 0 | — | 2 | 14 | 0 | — | P b |

*And beſides the aforeſaid duties payable to the crown, all* Wines *of the growth of the Levant, imported into any port by ſtrangers, are to pay for the uſe of the town of Southampton, for every pipe or butt* —— *(ſee pag.* 267.*)* ——— l. s. d. 0 10 0

Wine lees *imported into any port, are to pay the ſame duties as* Wine; *but are exempted from drawback upon exportation.* 1 *Geo. II. cap.* 17.

Note, *No* Wines, *except of the dominions of the great duke of Tuſcany in open flaſks, or of Turkey, or any other parts of the Levant ſeas, may be imported in flaſks or bottles.*

*And that though part of the duties on* Wines *may be ſecured by bond, yet as that does not frequently happen, all the duties are here computed, as paid down in ready money; therefore, when bond is to be given, you muſt conſult the* Additional duty, Impoſt on wines, *and* Impoſt 1692.

*But* Wines *may not be brought in any other than Britiſh or Iriſh ſhips, or ſhips of the built of the country of which they are the growth, or of the port where they can only, or are moſt uſually firſt ſhipped; nor from the Netherlands or Germany, except* Rheniſh *or* Hungary wines *from Hamburgh. Vide* Deal boards, *and* Goods inwards, *Art.* 6. *in the Index.*

*For other regulations, vide* Wines *in the Index.*

N n

THE

THE

# RATES of MERCHANDIZE OUTWARDS,

Referred to by the

## Act of TONNAGE and POUNDAGE,

Anno 12 CAR. II. cap. 4. § 2. 7.

WITH

The NET DUTIES payable on each SPECIES of GOODS and MERCHANDIZE (ſubject thereto) by that or any ſubſequent Act of Parliament.

Together with the

## SUBSIDY of POUNDAGE,

Of SIXPENCE in the POUND, to be paid on the exportation of FOREIGN GOODS uſed in DYING, &c.

THE

# RATES of MERCHANDIZE.

☞ It is to be obſerved, in regard to thoſe goods which on exportation are exempted from duty by 8 Geo. I. cap. 15. that they are not intitled to ſuch exemption, unleſs due entries thereof be firſt made in the Cuſtom-houſe, expreſſing qualities and quantities, and the goods ſhipped by the proper officers, in the ſame manner and form as was practiſed before the making the ſaid Act; which being omitted, the goods are liable to payment of duty as before. 8 Geo. I. cap. 15. § 9.

| Outwards. | Rate by 12 Car. II. | | | Duty. | | | | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l | s. | d. | 20ths | | |
| **A.** | | | | | | | | | |
| A Labaster, the load | 2 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Allum, *British*, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | 0 | 1 | 0 | — | T b | |
| Apothecary and Confectionary wares of all sorts, the hundred weight | 2 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| *Ale. See Beer.* | | | | | | | | | |
| Anvils, the hundred weight, containing 112 ℔ | 0 | 10 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Apples, the bushel | 0 | 1 | 0 | — | — | — | — | — | |
| Apples, vocat. Pippins, the bushel | 0 | 1 | 0 | — | — | — | — | — | |
| Aqua vitæ, the hogshead | 2 | 0 | 0 | — | — | — | — | — | |
| *For the drawback of Excise on Spirits, see Chapter the 3d.* | | | | | | | | | |
| Ashes of British wood, the last, containing 12 barrels | 1 | 13 | 4 | — | — | — | — | — | |
| *But White ashes are prohibited to be exported, as per Index.* | | | | | | | | | |
| **B.** | | | | | | | | | |
| B Acon, the flitch | 0 | 10 | 0 | — | — | — | — | — | *by* 3 *and* 4 *Will. and Mar. cap.* 8. free. |
| Bags, the dozen | 0 | 10 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Bandaliers, the hundred | 0 | 10 | 0 | — | — | — | — | — | |
| Beef, the barrel | 3 | 0 | 0 | — | — | — | — | — | *by* 3 *and* 4 *Will. and Mar. cap.* 8. free. |
| *For the bounty, see Chapter the third.* | | | | | | | | | |
| Beer, the ton. Vide after Merchandize outwards. | | | | | | | | | |
| Beer eager, the ton | 1 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Bell-metal, the hundred weight, containing 112 ℔ | 4 | 0 | 0 | — | — | — | — | — | |
| *But* Bell-metal *is prohibited to be exported, as per Index.* | | | | | | | | | |
| Bellows, the dozen | 0 | 6 | 0 | — | — | — | — | — | |
| Billets, the thousand | 2 | 0 | 0 | — | — | — | — | — | |
| Birding-pieces, the piece. Vide Iron ware. | | | | | | | | | |
| Bird-lime, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |

A

B

*Biscuit*

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | Referenced to the Table, &c p. 74. 5. 6 | |
|---|---|---|---|---|---|---|---|---|---|
| *Biſcuit and Bread* | | | | | | | | | *by* 11 *and* 12 *Will. III. cap.* 20. free. |
| Boxes, vocat. Tobacco-boxes. Vide Haberdaſhery. | | | | | | | | | |
| Bodies { vocat. Stitched bodies with ſilk, the pair – of whalebone, the pair } Vide garments. | | | | | | | | | |
| Bones, vocat. Ox-bones, the thouſand | 0 | 6 | 8 | | | | | | |
| Books printed, unbound or bound, the hundred weight, at 112 ℔ | 0 | 5 | 0 | | | | | | *by* 8 *Geo. I. cap.* 15. free. |
| Braſs manufactures of all ſorts, the hundred weight, containing 112 ℔ | 0 | 16 | 8 | | | | | | |
| *Braſs wire, made in Great-Britain* | | | | | | | | | *by* 7 *Ann. cap.* 8. free. |
| Bridles, the dozen | 0 | 1 | 8 | | | | | | *by* 8 *Geo. I. cap.* 15. free. |
| Briſhes, *Britiſh*, of heath, the dozen | 0 | 10 | 0 | | | | | | |
| Buck-weed, the quarter. Vide Corn. | | | | | | | | | |
| Buttons of hair, the ſmall groce, containing 12 dozen | 0 | 0 | 6 | | | | | | *by* 8 *Geo. I. cap.* 15. free. |
| Butter, good or bad, the barrel | 3 | 0 | 0 | | | | | | *by* 3 *and* 4 *Will. and Mar. cap.* 8. free. |
| Bays, vocat. Barnſtaple coarſe, of twenty pounds weight and under, the bay | 0 | 12 | 6 | | | | | | *by* 11 *and* 12 *Will. III. cap.* 20. free. |
| Bays, vocat. Mancheſter, or Barnſtaple fine, and all other ſingle bays, not exceeding 34 pounds weight, the piece | 1 | 0 | 0 | | | | | | |
| Bays, vocat. Double bays, the piece, in weight from 34 pounds weight, to 60 pounds weight | 2 | 0 | 0 | | | | | | |
| Bays, vocat. Minikin bays, cont. in weight from 60 pounds weight, to 90 pounds weight, to pay as three ſingle bays – | 3 | 0 | 0 | | | | | | |
| Bays, vocat. And if they do contain above 90 pounds in weight, and not above 112 pounds, to pay all duties as for four ſingle bays, and no more | 4 | 0 | 0 | | | | | | |

*Bottles.*

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6 | |
|---|---|---|---|---|---|---|---|---|---|
| *Bottles. See Glass.* | | | | | | | | | |
| *Bricks. See Earthen-ware.* | | | | | | | | | |
| *Bullion. See Coin.* | | | | | | | | | |
| C. | | | | | | | | | |
| Calve skins, the dozen, of 36 pounds weight, undressed and dressed | 2 | 10 | 0 | | | | | | |
| By strangers | 5 | 0 | 0 | | | | | | |
| No one skin in any dozen, dressed or undressed, to exceed four pounds in weight. | | | | | | | | | |
| *But by* 20 *Car. II. cap.* 5. Calve skins *tanned, tawed, or dressed, pay the hundred weight, containing* 112 ℔ | — | — | — | 0 | 1 | 0 | — | T b | |
| *For the drawback of Excise, see Chapter the third.* | | | | | | | | | |
| Cambodium, the pound | 0 | 1 | 6 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Candles: the dozen pound | 0 | 5 | 0 | — | — | — | — | — | *by* 3 *and* 4 *Will. and Mar. cap.* 8. free. |
| Candles: the barrel, containing ten dozen pound | 2 | 10 | 0 | — | — | — | — | — | |
| Canvas, *British*, tufted, the piece, containing 30 yards. Vide Linen. | | | | | | | | | |
| Canvas, Shropshire-making, the hundred ells, containing five score. Vide Linen. | | | | | | | | | |
| Caps: vocat. Monmouth caps, plain, the dozen | 0 | 6 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Caps: vocat. Monmouth caps, trimmed, the dozen | 0 | 12 | 0 | — | — | — | — | — | |
| Caps: Buttoned, *British*-making, the dozen | 0 | 8 | 4 | — | — | — | — | — | |
| Caps: of wool, black, the dozen | 0 | 10 | 0 | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 20. free. |
| Cards, vocat.: Stock cards, the dozen | 1 | 4 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Cards, vocat.: Tow cards, new, the dozen | 0 | 5 | 0 | — | — | — | — | — | |

Cards,

| Outwards. | Rate by 12 Car. II. | | | Duty. | | | | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | | |
| Cards { Wool cards, vocat. — { New, the dozen | 0 | 10 | 0 | 0 | 0 | 6 | | T b | |
| Cards { Wool cards, vocat. — { Old, the dozen | 0 | 6 | 0 | 0 | 0 | 3 | 12 | T b | |
| Playing cards, the hundred weight, at 112 ℔ | 0 | 5 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| *Cards may be exported free of the stamp duty, on security. For regulations thereon, see* Cards *in the Index.* | | | | | | | | | |
| Card-boards, the small groce, containing 12 dozen | 1 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Carpets, Northern, the piece | 0 | 11 | 8 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Catlings, or *British* hatmakers strings, the groce, containing 12 dozen | 0 | 16 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Cheese, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | — | — | *by* 3 *and* 4 *Will. and Mar. cap.* 8. free. |
| Cloaks old, the piece. Vide Garments. | | | | | | | | | |
| Cloak bags, the dozen | 0 | 15 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| *Clocks.—Boxes, Cases, or Dial plates, for Clocks of any metal without the movements made up fit for use, and the maker's name, prohibited to be exported, on forfeiture and* 20*l.* 9 *and* 10 *Will. III. cap.* 28. § 2. | | | | | | | | | |
| *Coin or Bullion, foreign, exported under the regulations in the Index,* free. | | | | | | | | | |
| *Coin of gold or silver, British, prohibited to be exported, as per Index.* | | | | | | | | | |
| Coaches and Chariots of all sorts, the piece | 5 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo.* I. *cap.* 15. free. |
| Coals, vocat. { Sea coals, the chalder, Newcastle measure, exported by *British* in *British*-built bottoms | 8 | 0 | 0 | | | | | | |
| Coals, vocat. { Sea coals, the chalder, London measure, exported by *British* in *British*-built bottoms | 5 | 0 | 0 | | | | | | |

Coals,

| Outwards. | Rate by 12 Car. II. | | | Duty. | | | | Reference to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | |
| Coals, vocat. — Sea coals of Wales, or the West-country, which shall be transported into Ireland, the Isle of Man, or Scotland, to pay twelve pence the chalder, water measure. The officers of the ports to take good security for the landing of the said Coals respectively. The merchant-stranger to pay double Custom, if he carry out Coals in a foreign bottom; but if in any *British* bottoms, then fourteen shillings the chalder. That if any *British* transport Coals in strange-built bottoms, to pay strangers Custom. | | | | | | | | |
| *But by 9 Ann. cap. 6. the Customs on Coals exported, are to pay as follow:* | | | | | | | | |
| *Coals of Wales, or the West of England (and by 9 Ann. cap. 23. § 90. of the West of Scotland) exported to Ireland or the Isle of Man, the chalder, containing 36 bushels, Winchester measure* | — | — | — | 0 | 1 | 0 | — | |
| *Coals to any of his majesty's plantations, the chalder, Winchester measure* | — | — | — | 0 | 2 | 0 | — | |
| *Coals to any other parts beyond the seas, the chalder, Newcastle measure* — *in British-built bottoms* | — | — | — | 0 | 3 | 0 | — | T b |
| *Coals to any other parts beyond the seas, the chalder, Newcastle measure* — *in foreign-built bottoms* | — | — | — | 0 | 12 | 0 | — | |
| *Coals usually sold by weight, the ton* — *to Ireland or the Isle of Man* | — | — | — | 0 | 0 | 8 | — | |
| *Coals usually sold by weight, the ton* — *to the plantations* | — | — | — | 0 | 1 | 4 | — | |
| *Coals usually sold by weight, the ton* — *to other parts beyond the seas* — *in British-built bottoms* | — | — | — | 0 | 1 | 0 | — | |
| *Coals usually sold by weight, the ton* — *to other parts beyond the seas* — *in foreign-built bottoms* | — | — | — | 0 | 4 | 0 | — | |
| *Coals usually sold by weight, the ton* — *Being one-third part of the rates charged thereon, in case they were shipped by Newcastle measure* | | | | | | | | |

*Security*

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| *Security to be taken at the port of exportation that Coals shipped for Ireland, Isle of Man, or the plantations, shall be landed respectively.* | | | | | | | | | |
| *And besides, for Branch* N° 30. 12 *Ann. cap.* 9. § 11. — *All Coals exported to parts beyond the seas (except to Ireland, Isle of Man, or the plantations) the chalder, Newcastle measure* — *in British-built bottoms* — | — | — | — | 0 | 3 | 0 | — | S | |
| *in foreign-built bottoms* — | — | — | — | 0 | 5 | 0 | — | | |
| Combs of wood, bone, or horn, or any other sort. Vide Haberdashery. | | | | | | | | | |
| Cobweb lawns, the yard — | 0 | 0 | 8 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Comfits, the pound. See Confectionary. | | | | | | | | | |
| Coney-hair, or Wool, black or white, the pound — | 0 | 6 | 0 | 0 | 0 | 3 | 12 | T b | |
| *Copper of the produce of Great-Britain* — | — | — | — | — | — | — | — | — | *by* 7 *Ann. cap.* 8. free. |
| *Copperas (as excepted by* 8 *Geo. I. cap.* 15.*) for every* 20 *s. value upon oath* — | — | — | — | 0 | 1 | 0 | — | T b | |
| Copper manufactures of all sorts, the hundred weight, containing 112 ℔ — | 0 | 16 | 8 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Cordage, tarred or untarred, the hundred weight, containing 112 ℔ — | 0 | 10 | 0 | — | — | — | — | — | |
| Coverlets of wool and hair, the piece — | 0 | 1 | 8 | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 20. free. |
| Coverlets of caddas, the piece — | 0 | 1 | 3 | — | — | — | — | — | |
| Curry-combs. Vide Iron ware. | | | | | | | | | |
| Cushions of Yorkshire, the dozen — | 1 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Cottons, Northern, Manchester, Taunton, and Welch cottons, the hundred goads — | 2 | 0 | 0 | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 20. free. |

Cottons,

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20th | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| Cottons, called Welch plains, the hundred goads | 2 | 10 | 0 | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 20. free. |
| Corn: Barley, the quarter, containing eight bushels | 0 | 10 | 0 | — | — | — | — | — | *by* 1 *Will. and Mar. cap* 12. *and* 11 *and* 12 *Will. III. cap.* 20. free. |
| Beans, the quarter | 0 | 10 | 0 | — | — | — | — | — | |
| Malt, the quarter | 0 | 10 | 0 | — | — | — | — | — | |
| Oats, the quarter, containing eight bushels | 0 | 6 | 8 | — | — | — | — | — | |
| Pease, the quarter | 0 | 10 | 0 | — | — | — | — | — | |
| Wheat, the quarter | 1 | 0 | 0 | — | — | — | — | — | |
| Rye, the quarter | 0 | 10 | 0 | — | — | — | — | — | |
| Buck-wheat, the quarter | 0 | 10 | 0 | — | — | — | — | — | |
| *For the bounty, see Chapter the third; and for the regulations, see* Corn *and* Malt *in the Index.* | | | | | | | | | |
| *Cyder, exported by* 1 *Will. and Mar. cap.* 22. *the ton,* | 0 | 1 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| *Clay*: *Fulling*, *Scouring*, *Tobacco-pipe* — *prohibited to be exported, as per Index.* | | | | | | | | | |
| **D.** | | | | | | | | | |
| Darnix, vocat. of *British* making, the yard | 0 | 0 | 9 | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 20. free. |
| Coverlets, *British*, the piece | 0 | 3 | 4 | — | — | — | — | — | |
| Dice (Haberdashers ware.) *Dice may be exported free of the Stamp duty, on security. For the regulations, see* Dice *and* Cards *in the Index.* | | | | | | | | | |
| Dimity, the yard | 0 | 0 | 4 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Doublets of leather, the piece. Vide Garments. | | | | | | | | | |
| Dust of Cloves, of Ginger, of Lignum vitæ, of Mace, of Nutmeg, of Pepper, of all Spices, and the like, are to be exported Custom free, having paid at the importation. | | | | | | | | | |

Emery-

| Outwards. | Rate by 12 Car. II. | | | Duty. | | | | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | | |
| **E.** | | | | | | | | | |
| EMery-stones, the hundred weight, containing 112 pounds | 0 | 3 | 4 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Earthen ware { Bricks and Tiles of all sorts, the thousand | 0 | 3 | 4 | — | — | — | — | — | |
| Earthen ware { All other sorts of Earthen and Stone-ware made in *Great-Britain* (not rated) the hundred parcels | 0 | 3 | 4 | — | — | — | — | — | |
| **F.** | | | | | | | | | |
| FEnnel-seed, the hundred weight, containing 112 pounds | 1 | 10 | 0 | — | — | — | — | — | |
| Figurettoes { with silk or copper. Vide Silks. | | | | | | | | | |
| Figurettoes { narrow, the piece | 0 | 16 | 0 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. and 8 Geo. I. cap. 15. free. |
| Figurettoes { broad, the piece | 1 | 10 | 0 | — | — | — | — | — | |
| Filozelloes broad, of silk, the yard. Vide Silks. | | | | | | | | | |
| Fire-locks, the piece. Vide Iron wrought. | | | | | | | | | |
| *Fish. See Herrings.* | | | | | | | | | |
| Fitches, the timber, containing 40 skins | 1 | 13 | 4 | 0 | 1 | 8 | — | T b | |
| Flannel, the yard | 0 | 0 | 4½ | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Flasks of horn. Vide Haberdashery ware. | | | | | | | | | |
| *Fowling pieces. See Iron wrought.* | | | | | | | | | |
| * Flax, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Freezes, the yard | 0 | 0 | 6 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Fustians of *British*-making of all sorts, to go out free. | | | | | | | | | |
| **G.** | | | | | | | | | |
| GArments, or Wearing apparel, of all sorts, to go out free. | | | | | | | | | |
| Garterings of cruel, the groce, containing 12 dozen | 0 | 8 | 4 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Garters of worsted, the groce, containing 12 dozen | 0 | 2 | 6 | — | — | — | — | — | |

Geldings,

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d | 20ths | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| Geldings, or Nags, the piece. Vide Horses. | | | | | | | | | |
| ——— for *British* plantations. Vide Horses. | | | | | | | | | |
| Girdles of leather for men, the groce, cont. 12 dozen | 0 | 16 | 8 | — | — | — | — | — | |
| Girdles for children, the groce, containing 12 dozen | 0 | 10 | 0 | — | — | — | — | — | |
| Girdles of Norwich, the dozen | 0 | 6 | 8 | — | — | — | — | — | |
| Glass broken, the barrel | 0 | 3 | 4 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Glass for windows, the chest | 0 | 10 | 0 | — | — | — | — | — | |
| Glasses to drink in, Bottles, and all other sorts of Glasses, the hundred | 0 | 3 | 4 | — | — | — | — | — | |
| *For the drawback on Glass exported, see Chapter the third.* | | | | | | | | | |
| Glue, *British*, the hundred weight, containing 112 ℔ | 0 | 16 | 8 | 0 | 0 | 10 | — | T b | |
| Gloves plain, of sheep, kid, or lamb's leather, the dozen pair | 0 | 4 | 0 | — | — | — | — | — | |
| Gloves fringed and stitched with silk, the dozen pair | 0 | 6 | 8 | — | — | — | — | — | |
| Gloves furred with coney-wool, the dozen pair | 0 | 6 | 8 | — | — | — | — | — | |
| Gloves of buck leather, the dozen | 1 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Glovers clippings, the fat or maund | 2 | 0 | 0 | — | — | — | — | — | |
| Goose-quills, the thousand | 0 | 2 | 0 | | — | — | — | — | |
| Grindle-stones, the chalder | 0 | 13 | 4 | — | — | — | — | — | |
| Gunpowder, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | — | — | — | — | — | |
| *But may not be exported, when above five pounds per barrel; or may be prohibited to be exported by the King's proclamation.* 12 *Car. II. cap.* 4. *See* Arms, Ammunition, *and* Gunpowder, *in the Index. And for the bounty thereon, see Chapter the third.* | | | | | | | | | |
| Guts, vocat. Ox guts, the barrel | 1 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| *Gun metal may not be exported, as per* Metal *in the Index.* | | | | | | | | | |
| H. | | | | | | | | | |
| H Aberdashery ware — Packthread, Incle, Tape, Filletting, Buttons of all sorts, Hooks and Eyes, and other Haberdashery, *British* making, not particularly rated, by the hundred weight, containing 112 ℔ — | 1 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Hair — Harts-hair, the hundred weight, containing 112 ℔ - | 1 | 12 | 0 | 0 | 1 | 7 | 4 | T b | |
| Hair — Horse-hair, the hundred weight, containing 112 ℔ - | 6 | 0 | 0 | 0 | 6 | 0 | — | T b | |
| Hair — Ox or Cow-hair, the hundred weight, cont. 112 ℔ - | 2 | 0 | 0 | 0 | 2 | 0 | — | T b | |
| Hair — *Hair of all other sorts (as excepted by* 8 *Geo. I. cap.* 15.) *for every* 20 *shillings value upon oath* — | — | — | — | 0 | 1 | 0 | — | T b | |
| Hair-cloth, the piece — | 0 | 13 | 4 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| *Hares wool (as excepted by* 8 *Geo. I. cap.* 15.) *for every* 20 *shillings value upon oath* — | — | — | — | 0 | 1 | 0 | — | T b | |
| Hake fish, the hundred, containing six score — | 0 | 3 | 4 | — | — | — | — | — | *in British bottoms, by* 12 *Car. II. cap.* 4. free. *in foreign bottoms, by* 8 *Geo. I. c.* 15. free. |
| Harness, vocat. Coach harness, the pair, with bridles — | 1 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Hartshorn, the hundred weight, containing 112 ℔ — | 1 | 12 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Hatbands of cruel, the groce, containing 12 dozen — | 0 | 5 | 0 | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 20. free. |
| Hatchets, the dozen. See Iron ware. | | | | | | | | | |
| Hats — Beavers and Demicasters of *British* making, the dozen | 2 | 0 | 0 | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 20. *and* 8 *Geo. I. cap.* 15. free. |
| Hats — Felts, and all other Hats, the dozen — | 0 | 10 | 0 | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 20. *and* 8 *Geo. I. cap.* 15. free. |
| Hawks hoods, the dozen — | 0 | 2 | 6 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |

Hemp-

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| Hempseed, the quarter, containing eight bushels | 2 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Herrings, vocat. Winter-herrings — white — full — packed, the barrel | 0 | 13 | 4 | — | — | — | — | — | |
| Herrings, vocat. Winter-herrings — white — full — packed, the last, containing 12 barrels | 8 | 0 | 0 | — | — | — | — | — | |
| Herrings, vocat. Winter-herrings — white — full — unpacked, or sea-sticks, the last, containing 18 barrels | 8 | 0 | 0 | — | — | — | — | — | |
| Herrings, vocat. Winter-herrings — white — shotten — packed, the barrel | 0 | 6 | 8 | — | — | — | — | — | |
| Herrings, vocat. Winter-herrings — white — shotten — packed, the last, containing 12 barrels | 4 | 0 | 0 | — | — | — | — | — | |
| Herrings, vocat. Winter-herrings — white — shotten — unpacked, or sea-sticks, the last, containing 18 barrels | 4 | 0 | 0 | — | — | — | — | — | |
| Herrings, vocat. Winter-herrings — red, full — the cade, containing five hundred | 0 | 6 | 0 | — | — | — | — | — | *in British bottoms, by* 12 *Car. II. cap.* 4. *in foreign bottoms, by* 8 *Geo. I. cap.* 15. free. |
| Herrings, vocat. Winter-herrings — red, full — the last, cont. 20 cades, or ten thousand | 6 | 0 | 0 | — | — | — | — | — | |
| Herrings, vocat. Winter-herrings — red, shotten — the cade, containing five hundred | 0 | 3 | 0 | — | — | — | — | — | |
| Herrings, vocat. Winter-herrings — red, shotten — the last, cont. 20 cades, or ten thousand | 3 | 0 | 0 | — | — | — | — | — | |
| Herrings, vocat. Summer-herrings — shotten — white — packed, the barrel | 0 | 6 | 8 | — | — | — | — | — | |
| Herrings, vocat. Summer-herrings — shotten — white — packed, the last, containing 12 barrels | 4 | 0 | 0 | — | — | — | — | — | |
| Herrings, vocat. Summer-herrings — shotten — white — unpacked, or sea-sticks, the last, containing 18 barrels | 4 | 0 | 0 | — | — | — | — | — | |
| Herrings, vocat. Summer-herrings — shotten — red — the cade, containing five hundred | 0 | 3 | 0 | — | — | — | — | — | |
| Herrings, vocat. Summer-herrings — shotten — red — the last, cont. 20 cades, or ten thousand | 3 | 0 | 0 | — | — | — | — | — | |
| *And other Sea fish, taken by the subjects of this realm.* *For the bounty, see Chapter the third.* | | | | | | | | | |
| *Hides, raw, prohibited to be exported, as per Index.* | | | | | | | | | |
| *Hoes. See Iron wrought.* | | | | | | | | | |
| *Hogs. See Swine.* | | | | | | | | | |
| Holsters, the dozen pair | 0 | 10 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Hops, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | — | — | — | — | — | |

Horns

| Outwards. | | Rate by 12 Car. II. | | | Duty. | | | | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | l. | s. | d. | l. | s. | d. | 20ths | | |
| Horns | Blowing horns, ſmall, the dozen | 0 | 4 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| | of bucks, the hundred | 0 | 4 | 0 | — | — | — | — | — | |
| | Inkhorns, the dozen. Vide Haberdaſhery. | | | | | | | | | |
| | Horns for lanthorns, the thouſand leaves | 1 | 0 | 0 | — | — | — | — | — | |
| | Ox-horns, the thouſand | 2 | 10 | 0 | — | — | — | — | — | |
| | Powder-horns, the dozen | 0 | 4 | 0 | — | — | — | — | — | |
| | of rams, the thouſand | 1 | 0 | 0 | — | — | — | — | — | |
| | of ſheep, the thouſand | 0 | 3 | 4 | — | — | — | — | — | |
| | Shoeing-horns, the dozen | 0 | 0 | 8 | — | — | — | — | — | |
| | Stags horns, the hundred | 1 | 12 | 0 | — | — | — | — | — | |
| | Tips of horns, the thouſand | 0 | 15 | 0 | — | — | — | — | — | |
| *But Horns unwrought are prohibited to be exported, as per Index.* | | | | | | | | | | |
| Horſe-litters, and Sedans, the piece | | 2 | 10 | 0 | — | — | — | — | — | |
| Horſes | Stone-horſes, the piece | 66 | 13 | 4 | | | | | | |
| | Geldings, or Nags, the piece | 20 | 0 | 0 | | | | | | |
| | Geldings, or Nags, to the *Britiſh* plantations | 10 | 0 | 0 | | | | | | |
| | Mares, the mare | 126 | 13 | 4 | | | | | | |
| *But by 22 Car. II. cap. 13. Horſes exported to any place in amity with his majeſty, are to pay the Horſe, Mare, or Gelding* | | — | — | — | 0 | 5 | 0 | | T b | |
| Horſe-tails with hair, the hundred, containing five ſcore | | 4 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Horſe-collars, the hundred, containing five ſcore | | 2 | 0 | 0 | — | — | — | — | — | |
| Hoops for barrels, the thouſand | | 0 | 13 | 4 | — | — | — | — | — | |

Jewels.

## Outwards.

| | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|
| **I.** | | | | | | | | |
| Jewels, Precious stones, and Pearls, free. | | | | | | | | |
| Iron wrought, viz. Axes, Adzes, Hoes, Armour, Bits, Knives, Locks, Fowling-pieces, Muskets, Pistols, Scissars, Stirrops, and all Carpenters and Gravers Tools, Jack-work, Clock-work, and all Ironmongers Wares, perfectly manufactured, the hundred weight, containing 112 ℔ | 0 | 10 | 0 | — | — | — | — | — |
| *But Arms may be prohibited to be exported by the King's proclamation, as per Index.* | | | | | | | | |
| *And Frames or Engines for stockings are prohibited to be exported, as per Index.* | | | | | | | | |
| *Tools and Utensils in the silk or woollen manufactures, prohibited to be imported, upon forfeiture and 200 l. 23 Geo. II. cap. 13. § 3.* | | | | | | | | *by 8 Geo. I. cap. 15. free.* |
| Iron, the ton | 16 | 0 | 0 | — | — | — | — | — |
| Old iron, the ton | 16 | 0 | 0 | — | — | — | — | — |
| Iron ordnance, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | — | — | — | — | — |
| Irish mantles, the mantle | 0 | 3 | 4 | — | — | — | — | *by 11 and 12 Will. III. cap. 20. free.* |
| **K.** | | | | | | | | |
| KNIVES, vocat. Shoemakers Paring-knives, the dozen; Cutting-knives, the dozen; Sheffield knives, the small groce, containing 12 dozen; London knives, ordinary, the dozen — See Iron ware. | | | | | | | | |

LACE,

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| L. | | | | | | | | | |
| LACE, *vocat. Bone-lace, Point or Cut-work, upon oath that it was manufactured in Great-Britain* | — | — | — | — | — | — | — | — | *by* 11 *and* 12 *Will. III. cap.* 3. free. |
| Lace of gold and silver, the pound | 1 | 16 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Lace of velvet, the pound } Vide Silk. | | | | | | | | | |
| Statute-lace, the groce, containing 12 dozen } Vide Silk. | | | | | | | | | |
| Lambs, prohibited to be exported, as per Index. | | | | | | | | | |
| Letharge of lead, the hundred weight, containing 112 ℔ | 0 | 4 | 0 | 0 | 0 | 2 | 8 | T b | |
| *Lapis calaminaris (as excepted by* 8 *Geo. I. cap.* 15.*) every* 20 *s. value upon oath* | — | — | — | 0 | 1 | 0 | — | T b | |
| *And besides (by the* 7*th and* 8*th of Will. III. cap.* 10. *and* 8 *and* 9 *Will. III. cap.* 20.*) the ton* | — | — | — | 0 | 2 | 0 | — | E | |
| Lamperns, the thousand | 1 | 6 | 8 | — | — | — | — | — | *in British bottoms, by* 12 *Car. II. cap.* 4. free. *in foreign bottoms, by* 8 *Geo. I. c.* 15. free. |
| *Leather of all sorts, the hundred weight, containing* 112 ℔, *by* 20 *Car. II, cap.* 5. | — | — | — | 0 | 1 | 0 | — | T b | |
| Leather manufactures of any sorts, not particularly rated, the pound | 0 | 0 | 10 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| *For the respective drawbacks, see Chapter the third.* | | | | | | | | | |
| Loom work, the yard | 0 | 0 | 6 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Lime, the chalder | 0 | 13 | 4 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Linen, viz. all sorts of Cloth made of hemp or flax, fine or coarse, of *British* manufacture, the piece, not exceed. 40 ells | 0 | 10 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| *Sailcloth, British made upon due proof by oath, exported in the piece or bolt, or sails ready made* | — | — | — | — | — | — | — | — | *by* 7 *and* 8 *Will. III. cap.* 39. free. |
| *For the respective bounties on Linen and Sailcloth, see Chap.* 3*d.* | | | | | | | | | |

Linseed,

| Outwards. | Rate by 12 Car. II. | | | Duty. | | | | Reference to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | | |
| Linseed, the quarter, containing eight bushels | 3 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Linsey-wolsey. Vide Stuff. | | | | | | | | | |
| Linen shreds, the maund or fat | 2 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Lists of cloth, the thousand yards | 1 | 10 | 0 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Lead, cast and uncast, the fodder, containing 20 hund. weight | 20 | 0 | 0 | 1 | 0 | 0 | — | T b | |
| Note, that every stranger is to pay for Lead double Custom. | | | | | | | | | |
| *But by 25 Car. II. cap. 6. this rule is repealed.* | | | | | | | | | |
| *Lead-ore (as excepted by 8 Geo. I. cap. 15.) for every 20 s. value upon oath* | — | — | — | 0 | 1 | 0 | — | T b | |
| *Locks. See Iron wrought.* | | | | | | | | | |
| M. | | | | | | | | | |
| Maps and Sea-cards of all sorts, the hundred weight, containing 112 ℔ | 0 | 5 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Mustard-seed, the hundred weight, containing 112 ℔ | 0 | 10 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Melasses, or Rameales, the ton | 10 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| *Mortlings, prohibited to be exported, as per Index.* | | | | | | | | | |
| *Mum, by 5 Will. and Mar. cap. 22. the ton to pay* | — | — | — | 0 | 1 | 0 | — | — | by 8 Geo. I. cap. 15. free. |
| *Malt* } *See Corn.* | | | | | | | | | |
| *Meal* } *See Corn.* | | | | | | | | | |
| N. | | | | | | | | | |
| Nails of all sorts, the hundred weight, cont. 112 ℔ | 0 | 5 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Nuts, small, the barrel, containing three bushels | 0 | 6 | 8 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| O. | | | | | | | | | |
| *Oats. See Corn.* | | | | | | | | | |
| Oatmeal { the bushel | 0 | 3 | 4 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Oatmeal { the barrel, containing three bushels | 0 | 10 | 0 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |

*For the bounty, see Chapter the third.*

Oil,

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6 | |
|---|---|---|---|---|---|---|---|---|---|
| Oil, vocat. Train-oil, made in *Great-Britain*, the ton | 10 | 0 | 0 | — | — | — | — | — | by 8 *Geo. I. cap.* 15. free. |
| Oysters, the small barrel, in pickle | 0 | 1 | 4 | — | — | — | — | — | |
| Oker, yellow or red, the hundred weight, containing 112 ℔ | 1 | 0 | 0 | — | — | — | — | — | |
| Oxen, the ox | 6 | 13 | 4 | — | — | — | — | — | |
| *But by 22 Car. II. cap.* 13. *the Ox, Steer, Cow, or Heifer, each to pay* | 0 | 1 | 0 | — | — | — | — | — | |
| **P.** | | | | | | | | | |
| Parchment, the roll | 0 | 13 | 4 | — | — | — | — | — | |
| Pasteboards, the groce, containing 12 dozen | 0 | 12 | 0 | — | — | — | — | — | |
| Pictures of *British* making, the hundred weight, printed or painted | 0 | 5 | 0 | — | — | — | — | — | |
| Pilchers, the ton, by strangers | 20 | 0 | 0 | — | — | — | — | — | |
| *For the bounty, see Chapter the third.* | | | | | | | | | |
| *Pease. See Corn.* | | | | | | | | | |
| *Perpetuanas. See Stuffs.* | | | | | | | | | |
| *Pewter. See Tin.* | | | | | | | | | |
| *Pearls, or Precious stones. See Jewels.* | | | | | | | | | |
| Points of leather, the small groce, containing 12 dozen | 0 | 0 | 6 | — | — | — | — | — | by 8 *Geo. I. cap.* 15. free. |
| Purls of broad-cloth, the piece | 0 | 0 | 2 | — | — | — | — | — | by 11 *and* 12 *Will. III. cap.* 20. free. |
| Pork, the barrel | 4 | 0 | 0 | — | — | — | — | — | by 3 *and* 4 *Will. and Mar. cap.* 8. free. |
| **R.** | | | | | | | | | |
| Rape-cakes, the thousand | 0 | 10 | 0 | — | — | — | — | — | by 8 *Geo. I. cap.* 15. free. |
| Rape-seed, the quarter, containing eight bushels | 3 | 0 | 0 | — | — | — | — | — | |
| *Rams, prohibited to be exported, as per Index.* | | | | | | | | | |
| Rugs: Irish rug, the yard | 0 | 0 | 4 | — | — | — | — | — | by 11 *and* 12 *Will. III. cap.* 20. free. |
| Rugs: Irish rugs for beds, the rug | 0 | 6 | 8 | — | — | — | — | — | |

Russet-

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p.74.5.6. | |
|---|---|---|---|---|---|---|---|---|---|
| Rusfeting for painters, the hundred weight, containing 112 ℔ | 0 | 5 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Rashes, vocat. Silk rashes, broad or narrow, the yard. Vide Silk ware. | | | | | | | | | |
| Ribbon. Vide Silk manufactures. | | | | | | | | | |
| S. | | | | | | | | | |
| Saddles { Great saddles, the piece | 0 | 5 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Saddles { All other Saddles of all sorts, the piece | 0 | 3 | 0 | — | — | — | — | — | |
| *For the drawback on Leather manufactured, see Chap. 3d.* | | | | | | | | | |
| Saddle-trees, the dozen | 0 | 3 | 4 | — | — | — | — | — | |
| Sackcloth to make sacks, the boult or piece. Vide Linen. | | | | | | | | | |
| Saffron, the pound | 1 | 10 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Salt-petre, the hundred weight, containing 112 ℔ | 4 | 0 | 0 | — | — | — | — | — | |
| *But by 29 Geo. II. cap. 16. his Majesty by proclamation may prohibit the exportation of Salt-petre. For the forfeiture, penalty, &c. see* Arms, *and* Ammunition, *in the Index.* | | | | | | | | | |
| Seamorse teeth, the pound | 0 | 3 | 4 | — | — | — | — | — | |
| Scabbards for swords, the dozen | 0 | 1 | 8 | — | — | — | — | — | |
| Shag { with thread, the yard } Vide Linen. | | | | | | | | | |
| Shag { with thread, the piece } Vide Linen. | | | | | | | | | |
| *Sheep, prohibited to be exported, as per Index.* | | | | | | | | | |
| Shovels { shod, the dozen | 0 | 4 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Shovels { unshod, the dozen | 0 | 3 | 4 | — | — | — | — | — | |
| Shreds and Pieces of broad-cloth, the pound | 0 | 0 | 6 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Shoes { old, the hundred dozen pair | 4 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Shoes { All new Shoes, Boots, and Slippers, the pound wt. | 0 | 0 | 10 | — | — | — | — | — | |
| *For the drawback, see Chapter the third.* | | | | | | | | | |

Silk,

| Outwards. | Rate by 12 Car. II. | | | Duty. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | |
| Silk, vocat. *British* Thrown silk, the pound, containing 16 ounces | 0 | 3 | 4 | — | — | — | — | — } by 8 *Geo. I. cap.* 15. free. |
| All other Silk manufactures made of silk only, or of silk and worsted, or of silk and thread, or hair, the pound weight | 0 | 1 | 8 | — | — | — | — | — } by 8 *Geo. I. cap.* 15. free. |
| *For the bounty and repayment of the printed duty, see Chap. 3d.* | | | | | | | | |
| Skins, vocat. — Coney-skins — Tawed and dyed into colours, the hundred, containing 120 | 1 | 0 | 0 | 0 | 1 | 0 | — | |
| Skins, vocat. — Coney-skins — Grey stag, the hundred, containing six score | 0 | 10 | 0 | 0 | 0 | 6 | — | |
| Skins, vocat. — Coney-skins — Grey, seasoned, the hundred, cont. six score | 1 | 0 | 0 | 0 | 1 | 0 | — | |
| Skins, vocat. — Coney-skins — Grey, tawed, the hundred, cont. six score | 0 | 13 | 4 | 0 | 0 | 8 | — | |
| Skins, vocat. — Coney-skins — Black, with silver hairs or without, the hundred, containing six score | 2 | 13 | 4 | 0 | 2 | 8 | — | |
| Skins, vocat. — Kid-skins — in the hair, the hundred, cont. five score | 0 | 10 | 0 | 0 | 0 | 6 | — | |
| Skins, vocat. — Kid-skins — dreft, the hundred, containing five score | 0 | 13 | 4 | 0 | 0 | 8 | — | |
| Skins, vocat. — Lambs skins — vocat. Morekins, untawed, the hundred, containing six score | 0 | 16 | 8 | 0 | 0 | 10 | — | T b |
| Skins, vocat. — Lambs skins — vocat. Morekins, tawed with the wool, the hundred, containing six score | 0 | 16 | 8 | 0 | 0 | 10 | — | |
| Skins, vocat. — Lambs skins — white or black, untawed, the hundred, containing six score | 1 | 6 | 8 | 0 | 1 | 4 | — | |
| Skins, vocat. — Lambs skins — white or black, tawed with the wool, the hundred, containing six score | 1 | 10 | 0 | 0 | 1 | 6 | — | |
| Skins, vocat. — Otter-skins — raw, the piece | 0 | 1 | 0 | 0 | 0 | 0 | 12 | |
| Skins, vocat. — Otter-skins — tawed, the piece | 0 | 1 | 4 | 0 | 0 | 0 | 16 | |
| Skins, vocat. — Otter-skins — Wombs, the mantle | 0 | 10 | 0 | 0 | 0 | 6 | — | |

Skins,

## Outwards.

| | | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|
| Skins, vocat. | Sheep and Lamb-skins — tawed with the wool, the hundred, containing six score | 3 | 0 | 0 | 0 | 3 | 0 | — | T b |
| | Sheep and Lamb-skins — dreſt without wool, the hund. cont. six score | 2 | 10 | 0 | 0 | 2 | 6 | — | |
| | Sheep and Lamb-skins — Pelts, the hundred, containing five ſcore | 3 | 6 | 8 | 0 | 3 | 4 | — | |
| | *By 20 Car. II. cap. 5. Sheep-ſkins tanned, tawed, or dreſſed, are to pay the hundred weight, cont.* 112 ℔ | — | — | — | 0 | 1 | 0 | — | |
| | *See* Calve-ſkins *in* C. | | | | | | | | |
| | Rabbit-ſkins, black, the hundred | 0 | 15 | 0 | 0 | 0 | 9 | — | |
| | Hare-ſkins, the piece | 0 | 0 | 3 | 0 | 0 | 0 | 3 | |
| | Cat-ſkins, the hundred | 1 | 6 | 8 | 0 | 1 | 4 | — | |
| | Fox-ſkins, the piece | 0 | 0 | 8 | 0 | 0 | 0 | 8 | |
| | Swan-ſkins, the piece | 0 | 2 | 6 | 0 | 0 | 1 | 10 | |
| | Dog-ſkins, the dozen | 0 | 2 | 6 | 0 | 0 | 1 | 10 | |
| | Elk-ſkins, the piece, raw | 1 | 0 | 0 | 0 | 1 | 0 | — | |
| | Wolf-ſkins, tawed, the piece | 0 | 6 | 0 | 0 | 0 | 3 | 12 | |
| | Badger-ſkins, the piece | 0 | 1 | 0 | 0 | 0 | 0 | 12 | |
| | Squirrel-ſkins, the thouſand | 2 | 10 | 0 | 0 | 2 | 6 | — | |
| | *All other Skins (as excepted by 8 Geo. I. cap. 15.) for every 20 s. value upon oath* | — | — | — | 0 | 1 | 0 | — | |
| Sleeves of leather. Vide Garments. | | | | | | | | | |
| Soap | hard, *Britiſh* make, the hundred weight, cont. 112 ℔ | 0 | 10 | 0 | — | — | — | — | *by 8 Geo. I. cap. 15.* free. |
| Soap | the barrel | 1 | 0 | 0 | — | — | — | — | |
| | *For the drawback, ſee Chapter the third.* | | | | | | | | |
| Spaniſh ſattins | *Britiſh* making, the ſingle piece, containing 15 yards | | | | | | | | Vide Silk. |
| Spaniſh ſattins | the double piece, containing 30 yards | | | | | | | | Vide Silk. |

Sprats,

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| Sprats, the cade, containing a thousand | 0 | 1 | 8 | — | — | — | — | — | in British bottoms, by 12 Car. II. cap. 4. free. in foreign bottoms, by 8 Geo. I. c. 15. free. |
| Starch, the hundred weight, containing 112 ℔ — *For the drawback, see Chapter the third.* | 1 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Steel, vocat. Gad-steel, the hundred weight, cont. 112 ℔ | 1 | 0 | 0 | — | — | — | — | — | |
| Stockings: Irish, the dozen | 0 | 5 | 0 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Stockings: Kersy long, the pair | 0 | 1 | 3 | — | — | — | — | — | |
| Stockings: Kersy short, the dozen pair | 0 | 3 | 9 | — | — | — | — | — | |
| Stockings: Leather, the dozen. Vide Garments. | | | | | | | | | |
| Stockings: Silk. Vide Silk manufactures. | | | | | | | | | |
| Stockings: Woollen for children, the dozen | 0 | 1 | 8 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Stockings: Worsted for children, the dozen | 0 | 3 | 4 | — | — | — | — | — | |
| Stockings: Woollen for men, the dozen | 0 | 5 | 0 | — | — | — | — | — | |
| Stockings: Worsted for men, the dozen | 0 | 12 | 6 | — | — | — | — | — | |
| Stockings: Lower ends of worsted stockings, the dozen | 0 | 6 | 8 | — | — | — | — | — | |
| *Stocking Frames, prohibited to be exported, as per Index.* | | | | | | | | | |
| Stones: Hilling-stones, the thousand | 0 | 3 | 4 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Stones: Slate, the thousand | 0 | 15 | 0 | — | — | — | — | — | |
| Stuffs: Perpetuanas and Serges, in regard of their coarseness, the pound weight | 0 | 1 | 3 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Stuffs: All other Stuffs made of wool, or mixed with hair or thread, the pound weight | 0 | 1 | 4 | — | — | — | — | — | |
| Sugars of all sorts, formerly brought into this kingdom, and after refined and made into loaves, and exported by way of merchandize, the hundred weight, cont. 112 ℔ — *For the drawback, see Chapter the third.* | 0 | 10 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |

Swine,

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c. p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| *Swine, or Hogs, by 22 Car. II. cap. 13. to pay each* — | 0 | 0 | 2 | — | — | — | — | — | *by 8 Geo. I. cap. 15.* free. |
| **T.** | | | | | | | | | |
| TAllow, *British*, the hundred weight, cont. 112 ℔ — *But prohibited to be exported, as per Index.* | 2 | 0 | 0 | — | — | — | — | — | *by 8 Geo. I. cap. 15.* free. |
| Tapestry, or Dornix-hangings, of whatsoever sort, made in *Great-Britain*, whereof any part of wool, the pound wt. | 0 | 0 | 10 | — | — | — | — | — | *by 11 and 12 Will. III. cap. 20.* free. |
| Thread { black, the pound — brown, the pound — blue, vocat. Coventry blue, the pound } Vide Haberdashery ware. | | | | | | | | | |
| Thrums, the hundred, containing five score pounds — *But if woollen, prohibited to be exported, as per Index.* | 0 | 13 | 4 | — | — | — | — | — | *by 8 Geo. I. cap. 15.* free. |
| Tiking, *British*, the piece. Vide Linens. | | | | | | | | | |
| Tiffiny, made of thread. Vide Linen. | | | | | | | | | |
| Tobacco-pipes, the small groce, containing 12 dozen — | 0 | 1 | 0 | — | — | — | — | — | *by 8 Geo. I. cap. 15.* free. |
| Tuftaffataes { *British* broad, the yard — *British* narrow, the yard — with thread, the yard } Vide Silk. | | | | | | | | | |
| Tin { unwrought, the hundred weight, containing 112 ℔ — | 7 | 6 | 8 | | | | | | |
| *But by 8 and 9 Will. III. cap. 34. § 1. Tin unwrought, the hundred weight, containing 112 ℔* | — | — | — | 0 | 3 | 0 | — | T b | |
| wrought, vocat. Pewter, the hundred weight, containing 112 ℔ — | 5 | 0 | 0 | — | — | — | — | — | *by 8 Geo. I. cap. 15.* free. |
| Note, that every merchant-stranger is to pay for Tin double Custom. *But by the 25th of Car. II. cap. 6. this rule was repealed.* | | | | | | | | | |

Velures,

| Outwards. | Rate by 12 Car. II. | | | Duty. | | | | Reference to the Table, &c. p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | | |
| **V.** | | | | | | | | | |
| VElures, *British*, the single piece, containing seven yards | 0 | 10 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Velures, the double piece, containing 15 yards | 1 | 0 | 0 | — | — | — | — | — | |
| Vinegar of wine, the ton | 2 | 6 | 8 | — | — | — | — | — | |
| Virginals, the pair | 1 | 0 | 0 | — | — | — | — | — | |
| **W.** | | | | | | | | | |
| WAtches of all sorts, the piece | 0 | 10 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| *Watches, if silver. See* Silver *in the Index.* | | | | | | | | | |
| *But Boxes, Cases, or Dial-plates for Watches, without the movements, made up fit for use, and the maker's name, prohibited to be exported, on forfeiture and* 20 *l.* 9 *and* 10 *Will. III. cap.* 28. § 2. | | | | | | | | | |
| Wadmoll, the yard | 0 | 0 | 6½ | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Wastecoats { of wadmoll, the dozen | | | | | | | | | Vide Garments. |
| Wastecoats { of cotton, the dozen | | | | | | | | | |
| Wastecoats { of kerseys, of flannel, the piece | | | | | | | | | |
| Wastecoats { of worsted knit, the piece | | | | | | | | | |
| Wastecoats { of woollen knit, the piece | | | | | | | | | |
| Wax { *British*, the hundred weight, containing 112 ℔ | 6 | 0 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Wax { *British* hard, the pound | 0 | 2 | 0 | — | — | — | — | — | |
| Weld, the hundred weight, containing 112 ℔ | 1 | 5 | 0 | — | — | — | — | — | |
| Whale-bone, cut or wrought. Vide Haberdashery. | | | | | | | | | |
| Whale-fins, the groce, containing 12 dozen | 0 | 2 | 0 | — | — | — | — | — | *by* 8 *Geo. I. cap.* 15. free. |
| Woad, *British*, the ton | 15 | 0 | 0 | — | — | — | — | — | |
| Woadnets, the hundred, containing five score | 0 | 10 | 0 | — | — | — | — | — | |

V

W

Wood

| Outwards. | Rate by 12 Car. II. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. | |
|---|---|---|---|---|---|---|---|---|---|
| Wood — Red wood, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Wood — Gambray wood, the hundred weight, containing 112 ℔ | 1 | 4 | 6 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Wood — Box wood, the ton | 4 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Worsteds — narrow, *British*, the piece | 0 | 15 | 0 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Worsteds — broad, *British*, the piece | 1 | 0 | 0 | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| Wine lees, the butt | 1 | 0 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| Wool, Spanish, free. | | | | | | | | | |
| *But Spanish, and other foreign Wools, may not be exported in any other than British shipping, upon pain of confiscation. Fifth Rule of the old Book of rates.* | | | | | | | | | |
| Hares-wool. Vide in H. | | | | | | | | | |
| Coney-wool. Vide in C. | | | | | | | | | |
| *Wool, except certain quantities from Southampton to Guernsey, &c.* — *Prohibited to be exported, as per Index.* | | | | | | | | | |
| *Wool-felts* — *Prohibited to be exported, as per Index.* | | | | | | | | | |
| *Wool-flocks* — *Prohibited to be exported, as per Index.* | | | | | | | | | |
| *Woollen manufactures of all sorts, made of, or mixed with sheep or coney-wool* | — | — | — | — | — | — | — | — | by 11 and 12 Will. III. cap. 20. free. |
| **Y.** | | | | | | | | | |
| YARN, vocat. Grogram yarn, the pound | 0 | 4 | 0 | — | — | — | — | — | by 8 Geo. I. cap. 15. free. |
| *Yarn, woollen, or made of wool, prohibited to be exported, as per Index.* | | | | | | | | | |

| Outwards. | Rate by 12 Car. II. | | | Duty. | | | | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | |
| TONNAGE. | | | | | | | | |
| Beer — For every ton of beer to be exported in shipping, *British built*, in money | 0 | 2 | 0 | | | | | |
| Beer — For every ton of beer exported in any other shipping, in money | 0 | 6 | 0 | | | | | |
| *By 1 Will. and Mar. cap. 22. Beer and Ale exported to pay one shilling per ten* | | | | | | | | *but by 8 Geo. I. cap. 15.* free. |
| **Goods inwards, not rated, to pay Five per Cent.** | | | | | | | | |
| And if there shall happen to be brought in, or carried out of this realm, any Goods liable to the payment of Custom and Subsidy, which either are omitted in this Book, or are not now used to be brought in, or carried out; or, by reason of the great diversity of the value of some Goods, could not be rated; that in such case every Customer or Collector, for the time being, shall levy the said Custom and Subsidy of Poundage, according to the value and price of such Goods, to be affirmed upon the oath of the Merchant in the presence of the Customer, Collector, Comptroller, and Surveyor, or any two of them. | | | | | | | | |

DIREC-

# Directions for the Payment of the Subsidy upon Woollen Cloths, or Old Drapery.

| | l. | s. | d. |
|---|---|---|---|
| EVERY *British* man shall pay for every short Cloth, containing in length not above 28 yards, and in weight not above 64 pounds, white or coloured, by him to be shipped and carried out of this kingdom | 0 | 3 | 4 |
| Being after the rate of two farthings and half a farthing the pound weight. | | | |
| And so after that rate for all other sorts of Cloths of greater length and weight, allowing not above 28 yards and 64 pounds to a short Cloth; that is to say, for every pound weight over and above 64 pounds, two farthings and half a farthing; and for all other sorts of lesser Cloths to be allowed to a short Cloth, as hereafter is expressed. | | | |
| Every Stranger shall pay for every short Cloth, containing in length not above 28 yards, and in weight not above 64 pounds, white or coloured, by him to be shipped and carried out of this kingdom — | 0 | 6 | 8 |
| Beside the old | 0 | 1 | 2 |
| And so after that rate for all other sorts of Cloth of greater length and weight, and for all sorts of lesser Cloths to be allowed to a short Cloth, as hereafter is expressed. | | | |

*But by* 11 *and* 12 *Will. III. cap.* 20. *may be exported* free.

## What and how many of the lesser Woollen cloths, hereafter specified, shall be allowed to a short Cloth.

| | | |
|---|---|---|
| Seven | Dorset and Somerset dozens rudge washed | shall go and be accountable for a short Cloth, and shall pay after the rate of the short Cloth before rated, and for over-weight 2 farthings and half the pound. |
| | Cardinals | |
| | Pin-whites | |
| | Straits | |
| | Statutes | |
| | Stockbridges | |
| | Taverstocks | |
| Five | Tauntons, Bridgewaters, and Dunsters, the five not exceeding 64 pounds in weight | |
| | Devon dozen, containing 12 or 13 yards, in weight 13 pounds | |

Four

| | | |
|---|---|---|
| Four | Ordinary Peniſtones, or Foreſt Whites, containing between 12 and 13 yards, and in weight 28 pounds | ſhall go and be accountable for a ſhort cloth, and ſhall pay after the rate of the ſhort Cloth before rated, and for over-weight two farthings and half the pound. |
| | Sorting Peniſtones, containing 13 or 14 yards, and in weight 35 pounds unfrized | |
| Three | Narrow Yorkſhire Kerſies, white and red, containing not above 17 or 18 yards, and in weight 22 pounds | |
| | Hampſhire ordinary Kerſies | |
| | Newberry Whites, and other Kerſies of like making, containing 24 yards, and in weight 28 pounds | |
| | Sorting Hampſhire Kerſies, containing 28 yards, and in weight 32 pounds | |
| Two | Northern dozens ſingle ſorting Peniſtones, containing between 14 and 15 yards, and in weight 35 pounds frized | |
| One | Northern dozen double | |

*But by* 11 *and* 12 *Will. III. cap.* 20. *may be exported* free.

The new ſort of Cloth, called Spaniſh Cloth, otherwiſe Narrow Liſt; Weſtern Broad-cloth, not exceeding 25 yards in length, and 43 pounds in weight, to be accounted two-thirds of the ſhort Cloth before rated.

And for every pound weight exceeding 43 pounds, two farthings and half a farthing the pound weight.

Cloth Raſhes, alias Cloth Serges, containing 30 yards, weighing 40 pounds, to be accounted two-thirds of the ſhort Cloth before rated.

And for every pound exceeding 40 pounds weight, two farthings and half a farthing the pound weight.

And for any other ſort of Woollen Cloth of the old or new Drapery, and not mentioned in this Book, to pay two farthings and half a farthing for the Subſidy of every pound weight thereof.

*But by* 6 *Ann. cap.* 8. § 1. *a new duty was laid on* WHITE WOOLLEN CLOTH *exported, being*

*For every piece of* WHITE WOOLLEN CLOTH, *commonly called* BROAD CLOTH ——— 0 5 0 Tb

A SUB-

A

# SUBSIDY OF POUNDAGE,

OF

# SIXPENCE IN THE POUND,

## According to the ſeveral Rates following,

To be paid on the Exportation of FOREIGN GOODS uſed in DYING, by 8 Geo. I. cap. 15. § 11. *See pag.* 50.

| Dying Goods. | Rate. l. | s. | d. | Duty. l. | s. | d. | 20ths | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|
| A Garick, trimmed or pared, the pound | 0 | 6 | 8 | 0 | 0 | 2 | — | T b |
| Agarick, rough or untrimmed, the ℔ | 0 | 1 | 8 | 0 | 0 | 0 | 10 | |
| Annatto, the pound | 0 | 1 | 0 | 0 | 0 | 0 | 6 | |
| Antimonium crudum, the hundred, containing 112 ℔ | 0 | 6 | 8 | 0 | 0 | 2 | — | |
| Aqua fortis, the bottle, cont. four gallons | 2 | 5 | 0 | 0 | 1 | 1 | 10 | |
| Argol, the hundred, containing 112 ℔ | 1 | 8 | 4 | 0 | 0 | 7 | — | |
| Arſnick, the pound weight | 0 | 0 | 1 1/3 | 0 | 0 | 0 | 0 2/3 | |
| Bayberries, the hundred, containing 112 ℔ | 0 | 4 | 5 1/3 | 0 | 0 | 1 | 6 2/3 | |
| Brazil, or Farnamuck wood, the hundred, containing 112 ℔ | 1 | 15 | 0 | 0 | 0 | 10 | 10 | |
| Braziletto, or Jamaica wood, the hundred, containing 112 ℔ | 1 | 1 | 8 | 0 | 0 | 6 | 10 | |
| Cochineal, the pound | 0 | 6 | 8 | 0 | 0 | 2 | — | |
| Cream of tartar, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | 0 | 1 | 0 | — | |
| Fuſtick, the hundred weight, cont. 112 ℔ | 0 | 5 | 0 | 0 | 0 | 1 | 10 | |
| Galls, the hundred weight, cont. 112 ℔ | 2 | 0 | 0 | 0 | 1 | 0 | — | |
| Gum arabick, or Gum ſenica, the hund. weight, cont. 112 ℔ | 0 | 10 | 0 | 0 | 0 | 3 | — | |
| Indico of all ſorts, the pound | 0 | 3 | 4 | 0 | 0 | 1 | — | |
| *On the exportation of Indico of the growth of Britiſh plantations in America, the bounty (if any was received) muſt be repaid. See* Bounty on Indico *in Chapter the third.* | | | | | | | | |

Iſinglaſs,

| Dying Goods. | Rate. | | | Duty. | | | | References to the Table, &c p.74.5.6. |
|---|---|---|---|---|---|---|---|---|
| | l. | s. | d. | l. | s. | d. | 20ths | |
| Isinglass, the hundred weight, containing 112 ℔ | 1 | 13 | 4 | 0 | 0 | 10 | — | |
| Litmus, the hundred weight, cont. 112 ℔ | 1 | 0 | 0 | 0 | 0 | 6 | — | |
| Logwood, the hundred weight, containing 112 ℔ | 2 | 0 | 0 | 0 | 1 | 0 | — | |
| Madder of all sorts, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | 0 | 0 | 9 | — | |
| Madder roots, the pound | 0 | 0 | 4 | 0 | 0 | 0 | 2 | |
| Nicoraqua wood, the hundred weight, containing 112 ℔ | 0 | 8 | 0 | 0 | 0 | 2 | 8 | |
| Orchal, the hundred weight, cont. 112 ℔ | 2 | 0 | 0 | 0 | 1 | 0 | — | |
| Orchelly, the hund. weight, cont. 112 ℔ | 1 | 0 | 0 | 0 | 0 | 6 | — | |
| Pomegranate peels, the hundred weight, containing 112 ℔ | 0 | 13 | 4 | 0 | 0 | 4 | — | T b |
| Red, or Guinea wood, the hundred weight, containing 112 ℔ | 1 | 10 | 0 | 0 | 0 | 9 | — | |
| Safflore, the pound | 0 | 1 | 0 | 0 | 0 | 0 | 6 | |
| Sal armoniack, the pound | 0 | 0 | 6⅔ | 0 | 0 | 0 | 3 ⅓ | |
| Sal gem, the pound | 0 | 0 | 2⅔ | 0 | 0 | 0 | 1 ⅓ | |
| Sapan wood, the hund. weight, cont. 112 ℔ | 0 | 10 | 0 | 0 | 0 | 3 | — | |
| Red saunders, the hund. weight, cont. 112 ℔ | 1 | 6 | 8 | 0 | 0 | 8 | — | |
| Shoemack, the hundred weight, cont. 112 ℔ | 0 | 13 | 4 | 0 | 0 | 4 | — | |
| Sticklack, the pound | 0 | 0 | 4 | 0 | 0 | 0 | 2 | |
| Turnsole, the pound | 0 | 0 | 2⅔ | 0 | 0 | 0 | 1 ⅓ | |
| Valonia, the hundred weight, cont. 112 ℔ | 0 | 7 | 0 | 0 | 0 | 2 | 2 | |
| Verdigrease, the pound | 0 | 0 | 6⅔ | 0 | 0 | 0 | 3 ⅓ | |

The

# The Total Net Duties payable upon Goods brought Coastwise from Port to Port of *Great-Britain*; and also to be repaid on due Exportation.

## INWARDS.

THE following goods brought by water from port to port in Great-Britain *(except those carried from the Bridge of Sterling to the town of Redhead, or to any part betwixt them, or from Ellen-Foot to Bank-End, in the county of Cumberland, or from any place to any place betwixt them)* are to pay, viz.

| | Duties to be Paid. l. | s. | d. | 1/20 | Duties to be Repaid. l. | s. | d. | 1/20 | References to the Table, &c p. 74. 5. 6. |
|---|---|---|---|---|---|---|---|---|---|
| Coal, except Charcoal made of wood — the ton, containing 20 hundred weight, at 112 ℔ per hund. weight — | | | | | | | | | |
| the chalder, containing 36 bushels Winchester measure — | 0 | 3 | 3 | — | 0 | 3 | 3 | — | |
| Culm, the chalder, containing 36 bushels Winchester measure — | 0 | 4 | 10 | 10 | 0 | 4 | 10 | 10 | H a. |
| Cinders made of pit-coal, the chalder, containing 36 bushels Winchester measure — | 0 | 0 | 11 | 14 | 0 | 0 | 11 | 14 | H a. |
| And besides, if brought into the Port of London, the following duties are payable: | | | | | | | | | |
| Coals and Culm, the chalder or ton — | 0 | 4 | 10 | 10 | 0 | 4 | 10 | 10 | H a. |
| Note, that 100 chalder annually for the use of Chelsea-hospital are free of this last duty. For the respective regulations, see the Branches N° 22, 23, 24. | 0 | 2 | 11 | 2 | — | — | — | — | V b. |

And besides, to be paid to the city of London, for —
- (a) metage, the chalder, for ever — 0 0 4
- orphans (b) the chalder — 0 0 6
- orphans (b) the ton — 0 0 6

WINES brought from the Out-ports to London, for the duties, vide pag. 7. 19. 274. 275.

MALT brt. coastwise from Scotland, for the excise duty, vid. Malt 2 in the Index.

SALT brt. coastwise from Scotland, for the excise duty, vide Salt 55 in the Index.

(a) 5 and 6 Will. and Mar. cap. 10.
(b) 5 and 6 Will. and Mar. cap. 10. 21 Geo. II. cap. 29.

Certain

CERTAIN RULES, ORDERS, DIRECTIONS, and ALLOWANCES, for the advancement of Trade, and encouragement of the Merchant, as alſo for the regulating as well of the Merchant in making of due entries and juſt payments of their Cuſtoms, as of the Officers in all the ports of this kingdom, in the faithful diſcharge of their Duty. *Referred to in the Act of Tonnage and Poundage, paſſed anno* 12 *Car. II.*

I.

EVERY merchant ſhall have free liberty to break bulk in any port allowed by the law, and to pay cuſtom and ſubſidy for no more than he ſhall enter and land; provided that the maſter or purſer of every ſuch ſhip ſhall firſt make declaration upon oath, before any two principal officers of the port, of the true content of his ſhip's lading; and ſhall likewiſe after declare, upon his oath, before the cuſtomer, collector, comptroller, or ſurveyor, or two of them, at the next port of this kingdom where his ſhip ſhall arrive, the quantity and quality of the goods landed at the other port, where bulk was firſt broken, and to whom they did belong.

*See Ships inwards*, 6. 18. *in the Index.*

II.

All foreign goods and merchandize (except Wines, Currants, and Wrought ſilks) firſt imported, ſhall be again exported by any merchant * *Britiſh* within twelve months, or ſtranger within nine months; and ſuch merchant or merchants as ſhall export any ſuch foreign goods or merchandizes (except before excepted) ſhall have allowance, and be repaid by the officer which received the ſame, the one moiety of the ſubſidy which was paid at the firſt importation of ſuch foreign goods and merchandizes, or any part thereof, ſo as due proof be firſt made by certificate from the officers, of the due entry and payment of the cuſtom and ſubſidy of all ſuch foreign goods and merchandizes inwards, together with the oath of the merchants importing and exporting the ſame, affirming the truth thereof, and the name of his majeſty's ſearcher or underſearcher in the port of London, and of the ſearcher of any other the Outports, teſtifying the ſhipping thereof to be exported. After all which duly performed in manner before expreſſed, the moiety of the ſubſidy firſt paid inwards ſhall, without any delay or reward, be repaid unto ſuch merchant or merchants, who do export ſuch goods and merchandizes, within one month after demand thereof; as alſo the whole additional duty of Silks, Linen, and Tobacco, in manner as before is directed.

* *By the 7th of Geo. I. cap.* 21. *the time for exportation was extended to three years for all exporters.*

III.

And if there be an agreement now in force, which was formerly made by the late commiſſioners of the cuſtoms and ſubſidies, with the merchants-ſtrangers, or their factors, or ſhall hereafter be made by any commiſſioners, or farmers of the cuſtoms and ſubſidies, or any other power (except by conſent of Parliament) with any merchant or merchant-ſtrangers, or their factors, for

for any foreign goods or merchandizes to be brought into the port of London, or any other port or haven of this kingdom of *Great-Britain*, and to be exported again by way of composition; all other merchants, being his majesty's subjects, shall be admitted into the same composition, and not to be excluded from any other privilege whatsoever, granted to the stranger by any private agreement, or composition, under the same conditions, and with the same restrictions as shall be made with the merchant-stranger.

IV.

Every merchant, as well *British* as stranger, that shall ship and export any kind of Wines, which formerly have paid all the duties of tonnage inwards, shall have repaid, or allowed unto them, all the duties of tonnage paid inwards; except to the *British* man twenty shillings the ton, and except to the stranger five-and-twenty shillings the ton, upon due proof of the due entry and payment of the tonnage inwards, and of the shipping thereof to be exported, to be made in manner as in the second Article is mentioned and expressed.

V.

If any merchant, denizen, or stranger, shall export any Spanish or foreign wools, he shall have liberty so to do, with this further condition, that such Spanish or other foreign Wools whatsoever be not exported in any other ship or vessel whatsoever, with intent to be carried beyond the seas, out of the kingdom of *Great-Britain*, than only in *British* shipping, upon pain of confiscation.

VI.

Every merchant, as well *British* as stranger, which shall ship and export any Currants, which formerly were duly entered, and paid the subsidy and custom inwards, shall have allowed, or repaid unto them respectively, all the custom and subsidy paid inwards for the same (except eighteen pence for every hundred weight to the *British*, and two-and-twenty pence halfpeny for every hundred weight to the stranger) upon due proof of the due entry and payment of the custom and subsidy thereof inwards, and of the shipping thereof to be exported, to be made in manner as in the second Article is declared.

VII.

If any merchant having duly paid all duties inwards for foreign goods, and in regard of bad sales shall be inforced to keep the same, or any part thereof, in his hands, after the space of a year shall be elapsed; in this case, he, or any other person, is to be permitted to ship the same out for the parts beyond the seas (if they think fit) without payment of any subsidy for the same outwards, upon due proof that the same was duly entered, and subsidy paid inwards.

VIII.

Every merchant bringing in any sort of Wines into this kingdom, by way of merchandize, and shall make due entries of the same in the Custom-house, shall be allowed twelve per cent. for leakage.

IX.

Every hogshead of Wine which shall be run out, and not full seven inches, or above, left therein; and every butt or pipe not above nine inches, shall be accounted for outs, and the merchant to pay no subsidy for the same.

X.

If any Wines ſhould prove corrupt and unmerchantable, and fit for nothing but to diſtil into Hot-waters, or to make Vinegar, then every owner of ſuch Wines ſhall be abated in the ſubſidy, according to ſuch his damage in thoſe Wines, by the diſcretion of the collectors of the Cuſtoms, and one of the principal officers. *But by 6 Geo. I. cap. 12. repealed, and certain allowances given in lieu thereof; which ſee, pag. 4. and Chap. 3. N° 14.*

XI.

If any Tobacco, or other goods or merchandize brought into this kingdom, ſhall receive any damage by ſalt water, or otherwiſe, ſo that the owner thereof ſhall be prejudiced in the ſale of ſuch goods, the principal officers of the Cuſtom-houſe, or any two of them, whereof the collector for the time being to be one, ſhall have power to chooſe two indifferent merchants, experienced in the values of ſuch goods; who upon viſiting the ſaid goods, ſhall certify and declare upon their corporal oaths, firſt adminiſtered by the ſaid officers, what damage ſuch goods have received, and are leſſened in their true value, and according to ſuch damage, in relation to the rates ſet on them in this Book, the ſaid officers are to make a proportionable abatement unto the merchant or owner of the ſubſidy due for the ſame.

*But by* { 12 *Ann. cap.* 8. § 8. 10. / 9 *Geo. I. cap.* 21. § 4. } *repealed as to Tobacco.*

XII.

The merchant-ſtrangers, who, according to the rates and values in this Book contained, do pay double ſubſidy for Lead, Tin, Woollen Cloths, ſhall alſo pay double cuſtom for native manufactures of wool, or part wool, and the ſaid ſtrangers are to pay for all other goods, as well * inwards as outwards, rated to pay the ſubſidy of poundage, three pence in the pound, or any other duty payable by *Charta Mercatoria*, beſides the ſubſidy.

*But by* 25 *Car. II. cap.* 6. § 1, 2, 3. *and* 9 *Ann. cap.* 6. § 3. 5. *repealed as to Goods exported.*

*Note*, Charta Mercatoria, *which was firſt granted by* 31 *Edw. I. was confirmed by* 27 *Edw. III. cap.* 26. *and the duty of three pence per pound thereby granted, is directed to be computed by the contents of the goods, according to the oath of the importer, or letter of credence, without unſealing or opening; upon penalty of impriſonment by the officers, and quadruple damages to the party grieved, and as much to the King.*

XIII.

That the merchants trading in the port of London, have free liberty to lade and unlade their goods at any the lawful keys, and places of ſhipping and landing of goods, between the Tower of London and London-bridge, and between ſun-riſing and the ſun-ſetting, from the tenth day of September, to the tenth day of March; and between the hours of ſix of the clock in the morning, and ſix of the clock in the evening, from the tenth day of March, to the tenth day of September, giving notice thereof to the reſpective officers appointed to attend the lading and unlading of goods: and ſuch officer as ſhall refuſe, upon due calling, to be preſent, he ſhall forfeit for every default five pounds, the one moiety unto the King, and the other moiety to the party grieved and ſuing for the ſame. *For the lawful Keys, vide Chapter the fourth.*

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* *This is the duty called* Petty Cuſtom, *mentioned in page* 12.

XIV. The

XIV.

The merchants of York, Kingſton upon Hull, Newcaſtle upon Tyne, and the members thereof, ſhall be allowed free of cuſtom and ſubſidy, two of the Northern cloths and Kerſies in ten, to be ſhipped in thoſe ports in the names of Double wrappers, as formerly hath been there allowed them.

XV.

The merchants of Exeter, and other Weſtern parts, ſhall be allowed free of ſubſidy, one Perpetuana in ten for a Wrapper, and three Devon dozens in twenty for Wrappers; the ſame to be ſhipped out of the ports of Exeter, Plymouth, Dartmouth, Barnſtable, Lime-Regis, or the members thereof.

XVI.

All merchants tranſporting any ſorts of Woollen, whether new or old Drapery, as alſo Bays and Cottons, ſhall be allowed one in ten for a Wrapper, free of cuſtom and ſubſidy. *But by* 11 *and* 12 *Will. III. cap.* 20. *all Woollen manufactures are* free, *except White broad-cloths, as per* 6 *Ann. cap.* 8.

XVII.

Every merchant ſhall be allowed upon all other goods and merchandizes appointed to pay to any the ſubſidy of poundage, according to the rule of this Book, to be imported, five in the hundred of all the ſaid ſubſidies of poundage ſo appointed to be paid.

XVIII.

The officers, who ſit above in the Cuſtom-houſe of the port of London, ſhall attend the ſervice of their ſeveral places, from nine to twelve of the clock in the forenoon; and one officer, or one able clerk, ſhall attend with the book in the afternoon, during ſuch time as the officers are appointed to wait at the water-ſide, for the better deciding of all controverſies that may happen concerning merchants warrants: all other the officers of the Out-ports ſhall attend every day in the Cuſtom-houſe of every reſpective port, for diſpatch of merchants and ſhippers, between the hours of nine of the clock and twelve in the morning, and two and four of the clock in the afternoon.

XIX.

Every merchant making an entry of goods, either inwards or outwards, ſhall be diſpatched in ſuch order as he cometh; and if any officer, or his clerk, ſhall, either for favour or reward, put any merchant, or his ſervant duly attending, by his turn, or otherwiſe delay any perſon ſo duly attending, and making his entries aforeſaid, to draw any other reward or gratuity from him, than is limited in the Act for tonnage and poundage, and this Book; if the maſter-officer be found faulty herein, he ſhall, upon complaint to the chief officers of the Cuſtom-houſe, be ſtrictly admoniſhed of his duty; but if the clerk be found faulty therein, he ſhall, upon complaint to the ſaid chief officers, be preſently diſcharged of his ſervice, and not be permitted to ſit any more in the Cuſtom-houſe.

XX.

The lord mayor, commonalty, and citizens of the city of London, their officers or deputies, for, and touching the offices of package, ſcavage, baleage, or portage of any goods or merchandize of aliens, or their ſons born within this kingdom, or unfreemen, imported or exported into, or out of the city of

of London, or the liberties or ports thereof, unto, or from the parts beyond the ſeas, for, or concerning the receiving, or taking of any fees or rates heretofore uſually taken, for, or in reſpect of the ſaid offices, or any of them, might, and may receive and take the ſame, any thing in the Act for tonnage and poundage, or this Book, or any former Act, to the contrary notwithſtanding.

XXI.

All ancient duties heretofore lawfully taken by any city, or town corporate, their farmers, deputies, or officers, under the name of Town-cuſtom, or the like, for the maintenance of bridges, keys, harbours, wharfs, or the like, ſhall and may be received and enjoyed as formerly; any thing in the ſaid Act, or any other Act or Book, to the contrary notwithſtanding.

XXII.

The under-ſearcher, or other officers of Graveſend, having power to viſit and ſearch any ſhip outward-bound, ſhall not, without juſt and reaſonable cauſe, detain any ſuch ſhip, under colour of ſearching the goods therein laden, above three tides after her arrival at Graveſend, under pain of loſs of their office, and rendering damage to the merchant or owner of the ſhip. And the ſearcher, or other officer of the Cuſtom-houſe in any of the Outports, having power to ſearch and viſit any ſhip outward-bound, ſhall not, without juſt and reaſonable cauſe, detain any ſuch ſhip under colour of ſearching the goods therein laden, above one tide after the ſaid ſhip is fully laden and ready to ſet ſail, under pain of loſs of the office of ſuch offender, and rendering damage to the merchant and owner of the ſhip.

XXIII.

*Note*, That all Timber in balks, which ſhall be of eight inches ſquare, or upwards, that ſhall be imported, or brought from any part beyond the ſea into the realm of *Great-Britain*, ſhall be rated according to the meaſure of timber, the foot ſquare three pence for the value thereof, and according to that rule ſhall pay for ſubſidy, twelve pence in the pound according to poundage; and all under eight inches ſquare, and above five inches ſquare, ſhall pay for ſubſidy according to the rates mentioned in this Book of rates for middle balks; and all of five inches ſquare, or under, ſhall pay according to the rate of ſmall balks.

XXIV.

For avoiding all oppreſſion by any of the officers of the cuſtoms, in any port of this kingdom, in exacting unreaſonable fees from the merchant, by reaſon of any entries, or otherwiſe touching the ſhipping and unſhipping of any goods, wares, and merchandize; it is ordered, that no officer, clerk, or other belonging to any Cuſtom-houſe whatſoever, ſhall exact, require, or receive any other, or a greater fee, of any merchant or other whatſoever, than ſuch as are, or ſhall be eſtabliſhed by the Commons in Parliament aſſembled: if any officer, or other, ſhall offend contrary to this order, he ſhall forfeit his office and place, and be for ever after uncapable of any office in the Cuſtom-houſe.

XXV.

All fees appointed to be paid unto the cuſtomer, comptroller, ſurveyor, or ſurveyor-general, in the port of London, for any cocket or certificate outwards, ſhall be paid all together in one ſum to that officer from whom the merchant is to have his cocket or certificate above, in the Cuſtom-houſe; and after the merchant hath duly paid his cuſtom and ſubſidy, and other duties above,

above, in the Custom-house, as is appointed in this Book of rates, he is to be master of, and keep his own cocket or certificate, until he shall ship out his goods so entered; when he is to deliver the same to the head-searcher, or his majesty's under-searcher in the port of London, or other ports, together with the mark and number of the goods.

XXVI.

The officers of the Custom-house for the time being, shall allow and make good unto all persons, all such monies as are, or shall be due unto them for the half subsidy; and also the Algier duty of foreign goods formerly exported, now due and unpaid.

XXVII.

The duties and sums of money appointed to be paid by the Act of Subsidy of Tonnage and Poundage passed this Parliament, and by the Book of rates therein mentioned, and no other, shall be paid to his majesty's officers during the continuance of the said Act, upon goods imported or exported, any law, statute, or usage to the contrary notwithstanding. Nevertheless it is declared, that prisage of wines, the duty called butlerage, and the duty of twelve pence upon every chalder of Sea coal exported from Newcastle upon Tyne, to any other port or ports of this realm, shall be continued.

HARBOTTLE GRIMSTONE, *Baronet,*

*Speaker of the House of Commons.*

Memorandum. *Ginger of the* British *plantations, the hundred weight, containing* 112 *pounds, to be rated at one pound.*

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## RULES, ORDERS, and REGULATIONS, annexed to the Additional Book of rates referred to in an Act passed anno 11° Georgii primi, cap. 7.

I.

ANY of the rates aforesaid, or any thing contained in this Additional Book of rates, is not to extend to alter the methods prescribed by law for ascertaining the values upon such unrated goods, wares, and merchandizes imported, as are of the growth, product, or manufacture of the East-Indies, China, or other the parts within the limits of the charters granted to the united company of merchants of England trading to the East-Indies.

Or II.

To the charging any duty upon such sort of Wood, Plank, or Timber, wrought or unwrought, or any of the goods called Lumber, which are to be imported duty free, by virtue of the Act made in the eighth year of his present majesty's reign, on the conditions therein mentioned, during the continuance of the said Act.

Or III.

To the charging any duty upon ſuch Drugs, or other Goods uſed in dying, which are to be imported duty free, by virtue of another Act made in the eighth year of his preſent majeſty's reign, on the conditions therein mentioned.

IV.

And whereas it may happen, that ſeveral goods and merchandizes may be imported, which are omitted to be rated in the Book of rates made in the twelfth year of the reign of king Charles the ſecond, or in the Additional Book of rates, or in ſome particular Act of Parliament; in ſuch caſe, the value and price of ſuch goods and merchandizes for the Old Subſidy (other than of thoſe of India, Perſia, or China) ſhall be aſcertained by the oath or affirmation of the merchant, in the preſence of the cuſtomer, collector, comptroller, and ſurveyor, or any two of them: and the better to prevent frauds, and that all merchants may be upon an equal foot in trade, the collector and comptroller, or other proper officers of the cuſtoms, may open, view, and examine ſuch goods and merchandizes, paying duty *ad valorem*, and compare the ſame with the value and price thereof ſo ſworn to, or affirmed; and if upon ſuch view and examination it ſhall appear, that ſuch goods or merchandizes are not valued by ſuch oath or affirmation, according to the true value and price thereof, according to the true intent and meaning hereof; that then, and in ſuch caſe, the importer and proprietor ſhall, on demand made in writing by the cuſtomer, or collector and comptroller of the port where ſuch goods or merchandizes are entered, deliver, or cauſe to be delivered, all ſuch goods and merchandizes into his majeſty's warehouſe at the port of importation, for the uſe and benefit of the crown; and upon ſuch delivery, the cuſtomer and collector of ſuch port, with the privity of the comptroller, ſhall, out of any money in the hands of ſuch cuſtomer or collector, ariſing by cuſtoms, or other duties belonging to the crown, pay to ſuch importer or proprietor, the value of ſuch goods and merchandizes ſo ſworn to, or affirmed, for the ſaid Old Subſidy, as aforeſaid, together with an addition of the cuſtoms and other duties paid for ſuch goods, and of ten pounds *per centum* to ſuch value, taking a receipt for the ſame from ſuch importer or proprietor, in full ſatisfaction for the ſaid goods, as if they had been regularly ſold: and the reſpective commiſſioners of the cuſtoms ſhall cauſe the ſaid goods to be fairly and publickly ſold for the beſt advantage, and out of the produce thereof, the money ſo paid, or advanced as aforeſaid, ſhall be repaid to ſuch cuſtomer or collector, with the privity of the comptroller, to be replaced to ſuch funds from whence the ſame was borrowed, and the overplus (if any) ſhall be paid into his majeſty's Exchequer, towards the Sinking Fund, by the title of *Unrated* * *goods imported, undervalued.*

SPENCER COMPTON,

*Speaker of the Houſe of Commons.*

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* *See Branch Numb.* 38. *and* 11 *Geo. I. cap.* 7. § 8.

CHAPTER

# CHAPTER THE THIRD;

## CONTAINING,

I. Instructions for the computation of the several Branches composing the total duties to be paid on goods and merchandizes imported, exported, and brought coastwise; illustrated by examples adapted to the respective circumstances of importation, &c.

II. The several allowances and bounties payable out of the duties of the Customs, the bounties and drawbacks on British exciseable goods exported, and the premium on Naval stores imported.

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## SECTION THE FIRST.

THE duties on foreign goods imported consisting of a TONNAGE and a POUNDAGE, which are under different regulations, it is necessary to treat of their computations separately.

I. TONNAGE comprehends the duties payable on Wines imported (and the Old Subsidy on Perry, Rape *of Grapes*, Syder, Syder-eager, and Vinegar, the Imposts on Vinegar, and the Coinage duties) being regulated by a sum certain on the ton measure.

All the several duties on Wines are fully explained under each respective branch in Chap. I. wherein are shewn the gross duties, the discounts thereon, and the net duties to be paid or secured (for one ton or one gallon) according to the several circumstances of entry and importation; therefore when the branches, to which any sort of Wines are liable, are desired to be known, that sort (observing the particular circumstances of entry and importation) must be sought for between page 267 and page 275, and opposite thereto will be found a referring letter representing the particular Branches, as is explained in the following example.

*One ton of Spanish wine, unfilled, for sale, imported into the port of London, by British, in a British ship qualified, all duties paid down.*

Upon recourse had to page 269, in the last column thereof, opposite to the sort of Wine above described, will be found the referring letters Z b, which letters (being likewise found in the Table, page 74) refer to the Branches N° 1. III. 2. 3. 4. 7. 16. 34. each of which branches must be consulted, that the respective sums due thereon may be exactly charged; which for the above example will be found to stand thus:

| | | *l.* | *s.* | *d.* | 20ths |
|---|---|---|---|---|---|
| N° I. | Old ſubſidy | 3 | 10 | 2 | 8 |
| N° III. | Additional duty | 2 | 17 | 1 | 8 |
| N° 2. | New ſubſidy | 3 | 10 | 2 | 8 |
| N° 3. | One-third ſubſidy | 1 | 3 | 4 | 16 |
| N° 4. | Two-thirds ſubſidy | 2 | 6 | 9 | 12 |
| N° 7. | Impoſt on wine | 8 | 0 | 7 | 1 |
| N° 16. | Coinage on wine | 0 | 10 | 0 | — |
| N° 34. | Duty on wine 1745 | 4 | 0 | 0 | — |
| Total duty to be paid | | 25 | 18 | 3 | 13 |

But for the greater eaſe and diſpatch in computing the duties on Wine, it is the practice to work by tables, wherein each branch is computed net, according to all the reſpective circumſtances of importation, diſcount, &c. from a gallon to a ton.

II. POUNDAGE is underſtood to comprehend the cuſtoms and other duties payable on all goods imported (except thoſe free of duty, or liable to tonnage) being, in moſt caſes, levied and collected at ſo much in the POUND, or per cent. on the reſpective rates or values, as is fully and particularly explained under the ſeveral branches.

In order to diſcover the ſeveral branches to which any ſort of POUNDAGE goods are liable, it muſt be obſerved,

That the ſaid goods are to be ſought for amongſt THE RATES OF MERCHANDIZE INWARDS, between page 79, and page 266, under their proper initial letters, or the general head wherein ſuch goods are comprehended, as Drugs, Grocery, Linen, &c.

That if the goods are not found to be any where rated, the values thereof (except goods from India or China) muſt be aſcertained by the oath of the importer.

That if the goods, though expreſsly rated, are nevertheleſs liable to ſome particular branch at value, in that caſe the value muſt be aſcertained as is directed under ſuch reſpective branch.

That after the amount of the goods at their reſpective rates, or according to their values upon oath, is thus diſcovered, you may then proceed to the computation of the ſeveral branches to which ſuch goods are liable, by the aſſiſtance of the referring letters which ſtand in the right hand margin againſt each ſpecies of goods, as explained in the following example.

*Suppoſe* 20 *caſks, containing* 250 *hundred of Brimſtone, imported by Britiſh.*

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| Upon recourſe to the Rates inwards it will be found, that Brimſtone is rated at 6 s. 8 d. per hundred weight, containing 112 ℔, at which rate the above quantity amounts to | 83 | 6 | 8 |

And that in the right-hand margin, againſt Brimſtone, is B 5; which being ſought for in the Table, page 74, it will be found that Brimſtone is chargeable with the Branches — 1, 2, 3, 4, 5, 9.

But to diſcover the net ſums that are to be charged for the ſeveral aforeſaid branches, they muſt each of them be conſulted in the manner hereafter exemplified, viz.

| | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| N° 1. or Old subsidy. | On recourse had to this branch, under the distinction of POUNDAGE, it will appear, | | | | | | |
| | That it is to be levied according to the several rates, &c. of the goods; which, in this example, amounts to, as before | 83 | 6 | 8 | | | |
| | That for all goods, except those otherwise charged, it is to be computed at 5 l. per cent. of the rate, &c. which is | 4 | 3 | 4 | | | |
| | That for all goods, except those for which there are special directions, there must be allowed a discount of 5 l. per cent. which is | 0 | 4 | 2 | | | |
| | Whereby the net Old subsidy is | | | | 3 | 19 | 2 |
| N° 2. or New subsidy. | On recourse to this branch, under the distinction of POUNDAGE, it will appear, That it is to be levied according to the several rates, &c. at 5 l. per cent. for all goods not otherwise particularly charged. That there is also to be allowed a discount of 5 l. per cent. That therefore, in this case, it will be the same as the Old subsidy; which is net | | | | 3 | 19 | 2 |
| N°3. or $\frac{1}{3}$d Subsidy – | On recourse to this branch, it will appear to be one-third part of the net New subsidy; which is | | | | 1 | 6 | $4\frac{1}{2}$ |
| N°4. or $\frac{2}{3}$d Subsidy – | On recourse to this branch, it will appear to be two-third parts of the net New subsidy; which is | | | | 2 | 12 | $9\frac{1}{2}$ |
| N° 5. or Sub.1747 | On recourse to this branch, it will appear to be 12 d. in the pound, or five per cent. on the respective rate or value. Rate as above 83 6 8, at five per cent. thereon, is | | | | 4 | 3 | 4 |
| N° 9. or Impost 1690. | On recourse to this branch, it will appear, That Brimstone (the 5th article of this duty, and to which you are directed by the figure 5 annexed to B, the referring letter) is chargeable with 4 s. and 8 d. for every hundred weight, containing 112 ℔, which is | 58 | 6 | 8 | | | |
| | That if this duty is paid down, there is to be allowed a discount of $6\frac{1}{4}$ l. per cent. which is | 3 | 12 | 11 | | | |
| | Whereby the net impost is | | | | 54 | 13 | 9 |
| | The total duties to be paid | | | | 70 | 14 | 7 |

In the aforegoing example are the net branches as they are brought to account in King's books, which is the method generally used in all the ports of England, except London, where the subsidies being computed by the gross rates or values, and the other duties (in conformity) at 20 times the sums imposed, the several branches brought to account in the King's books are but $\frac{1}{20}$th part of those computed on the bills; but as the former seems to be the most rational and (to a learner) the most intelligible method, the following example will be the only one given of the method used in London, and all the succeeding will be

be in the ſimple and real ſums, as they are brought to account in the King's books.

The aforegoing example computed according to the groſs rate, &c. agreeable to the practice of the port of London.

The amount of the rate as before —— 83 6 8
Diſcount at 5 l. per cent. —— 4 3 4

N° 9.
C. | l. s. d.
250 at 20 times 0 4 8 i. e. l. 4 13 4.

| s. | d. | | l. | s. | d. |
|---|---|---|---|---|---|
| | | | 4 | | |
| 6 | 8—$\frac{1}{3}$ | | 1000 | | |
| 6 | 0—$\frac{1}{3}$ | | 83 | 6 | 8 |
| | | | 83 | 6 | 8 |
| | | | 1166 | 13 | 4 |
| | | | 72 | 18 | 4 Diſcount at 6¼ l. per cent. |
| | | | 1093 | 15 | 0 |

| No. | l. | s. | d. |
|---|---|---|---|
| N° 1 | 79 | 3 | 4 |
| 2 | 79 | 3 | 4 |
| 3 | 26 | 7 | 9¼ |
| 4 | 52 | 15 | 6¾ |
| 5 | 83 | 6 | 8 |
| 9 | 1093 | 15 | 0 |
| | 1414 | 11 | 8 |

The $\frac{1}{20}$ part, or 5 l. per cent. being the total net duty to be paid, as before } 70 14 7

And after the manner of the aforeſaid examples, may the ſeveral branches of all other ſorts of poundage goods be computed: but as the computation of the duties is not only the moſt material, but alſo by far the moſt difficult part of the buſineſs of the Cuſtoms, here follow a ſet of examples, ſo formed, that they may comprehend all the various inſtances, that generally occur in practice.

## Examples of the computation of the ſeveral branches of the Cuſtoms payable on goods and merchandizes imported, under the different circumſtances of entry or importation, whether from France, Eaſt-India, or any other country, as well for ſingle articles, as for various kinds of goods mixed together.

### From any country, except France or India.

### Single Articles.

20 C. of Green copperas for dyers uſe.

| | l. | s. | d. |
|---|---|---|---|
| The amount of the rate | 15 | 0 | 0 |
| Five per cent. thereon — | 0 | 15 | 0 |
| Diſcount at 5 l. per cent. | 0 | 0 | 9 |
| N° 1— | 0 | 14 | 3 |
| 5— | 0 | 15 | 0 |
| Total duty | 1 | 9 | 3 |

80 C. of Muſcovadoes ſugar from the Britiſh plantations.

| | l. | s. | d. |
|---|---|---|---|
| The amount of the rate | 120 | 0 | 0 |
| Five per cent. thereon — | 6 | 0 | 0 |
| Diſcount at 5 l. per cent. | 0 | 6 | 0 |
| N° 1— | 5 | 14 | 0 |
| 2— | 5 | 14 | 0 |
| 3— | 1 | 18 | 0 |
| 5— | 6 | 0 | 0 |
| Total duty | 19 | 6 | 0 |

200 C.

200 C. of Barillia.

| | | | |
|---|---|---|---|
| | 200 | | |
| | 200 | | |
| | 200 | | |
| | 200 | | |
| | 22400 | | |
| The amount at the rate | 112 | 0 | 0 |
| Five per cent. of the rate — | 5 | 12 | 0 |
| Discount at 5 l. per cent. — | 0 | 5 | 7 |
| N° 1 — | 5 | 6 | 5 |
| 2 — | 5 | 6 | 5 |
| 3 — | 1 | 15 | 5½ |
| 4 — | 3 | 10 | 11½ |
| 5 — | 5 | 12 | 0 |
| 9 — | 23 | 8 | 9 |
| Total duty | 45 | 0 | 0 |

N° 9.
200 C. at 2 s. 6 d.

| | | | |
|---|---|---|---|
| ¼ | 25 | 0 | 0 |
| ¼ | 6 | 5 | 0 |
| Disc. | 1 | 11 | 3 |
| | 23 | 8 | 9 |

30 tons of single Dutch brandy.

| | | | |
|---|---|---|---|
| The amount of the rate | 600 | 0 | 0 |
| Five per cent. thereon — | 30 | 0 | 0 |
| Discount at 5 l. per cent. — | 1 | 10 | 0 |
| | 28 | 10 | 0 |
| | 28 | 10 | 0 |
| | 9 | 10 | 0 |
| | 19 | 0 | 0 |
| N° 6 — | 85 | 10 | 0 |
| 5 — | 30 | 0 | 0 |
| 17 — | 30 | 0 | 0 |
| | 145 | 10 | 0 |
| Excise — N° 41 — | 1764 | 0 | 0 |
| Total duty | 1909 | 10 | 0 |

Certain unrated Toys for children, valued upon oath — } 150 0 0
6⅔ per cent. — 10 0 0
Discount — 0 10 0

N° 10.

| | | | |
|---|---|---|---|
| ¼ | 7 | 10 | 0 |
| ¼ | 1 | 17 | 6 |
| Disc. | 0 | 9 | 4½ |
| | 7 | 0 | 7½ |

| | | | |
|---|---|---|---|
| N° 1 — | 9 | 10 | 0 |
| 2 — | 9 | 10 | 0 |
| 3 — | 3 | 3 | 4 |
| 4 — | 6 | 6 | 8 |
| 5 — | 7 | 10 | 0 |
| 10 — | 7 | 0 | 7½ |
| Total duty — | 43 | 0 | 7½ |

600 Checks, the real value upon oath for the new duties being 17 s. 6 d. each — 400 0 0

N° 10.

| | | | |
|---|---|---|---|
| ¼ | 20 | 0 | 0 |
| ¼ | 5 | 0 | 0 |
| Disc. | 1 | 5 | 0 |
| | 18 | 15 | 0 |

N° 28, 29.
600 at 17 s. 6 d.

| | | | |
|---|---|---|---|
| 75 | | | |
| 525 | | | |
| | 52 | 10 | 0 |
| | 26 | 5 | 0 |
| | 78 | 15 | 0 |

| | | | |
|---|---|---|---|
| | 20 | 0 | 0 |
| Discount | 1 | 0 | 0 |
| N° 1 — | 19 | 0 | 0 |
| 2 — | 19 | 0 | 0 |
| 3 — | 6 | 6 | 8 |
| 4 — | 12 | 13 | 4 |
| 5 — | 20 | 0 | 0 |
| 10 — | 18 | 15 | 0 |
| 28 — | 78 | 15 | 0 |
| 29 — | 78 | 15 | 0 |
| Tot. duty | 253 | 5 | 0 |

Certain unrated Glass manufactures, valued upon oath at — } 100 0 0
7½ per cent. — 7 10 0
Discount 0 7 6

N° 9.

| | | | |
|---|---|---|---|
| ¼ | 15 | 0 | 0 |
| ¼ | 3 | 15 | 0 |
| ¼ | 0 | 18 | 9 |
| Disc. | 14 | 1 | 3 |

| | | | |
|---|---|---|---|
| N° 1 — | 7 | 2 | 6 |
| 2 — | 7 | 2 | 6 |
| 3 — | 2 | 7 | 6 |
| 4 — | 4 | 15 | 0 |
| 5 — | 5 | 0 | 0 |
| 9 — | 14 | 1 | 3 |
| Total duty | 40 | 8 | 9 |

C.

50 ells of broad German linen striped, the real value upon oath for the new duties being 400 l.

| | | | |
|---|---|---|---|
| | 500 | 0 | 0 |
| | 25 | 0 | 0 |
| Discount | 1 | 5 | 0 |
| N° 1 — | 23 | 15 | 0 |
| III — | 10 | 13 | 9 |
| 2 — | 23 | 15 | 0 |
| 3 — | 7 | 18 | 4 |
| 5 — | 25 | 0 | 0 |
| 9 — | 17 | 11 | 6¼ |
| 28 — | 60 | 0 | 0 |
| 29 — | 60 | 0 | 0 |
| Total duty | 228 | 13 | 7¼ |

N° III.

| | | | |
|---|---|---|---|
| | 11 | 17 | 6 |
| Disc. | 1 | 3 | 9 |
| | 10 | 13 | 9 |

N° 9.

| | | | |
|---|---|---|---|
| ¼ | 18 | 15 | 0 |
| ¼ | 4 | 13 | 9 |
| Disc. | 1 | 3 | 5¼ |
| | 17 | 11 | 6¾ |

120 quarters of Wheat, not exceeding the price of 44 s. per quarter.

| | | | |
|---|---|---|---|
| | | 1920 | 0 | 0 |
| N° 1 | | 96 | 0 | 0 |
| 2 | | 11 | 8 | 0 |
| 3 | | 3 | 16 | 0 |
| 4 | | 7 | 12 | 0 |
| 5 | | 12 | 0 | 0 |
| Total duty | | 130 | 16 | 0 |

| | | | |
|---|---|---|---|
| N° 2. | | | |
| | 240 | 0 | 0 |
| | 12 | 0 | 0 |
| Discount — | 0 | 12 | 0 |
| | 11 | 8 | 0 |

250 quarters of Oats, exceeding the price of 16 s. per quarter, in a foreign ship.

| | | | |
|---|---|---|---|
| | 50 | 0 | 0 |
| | 2 | 10 | 0 |
| Discount | 0 | 2 | 6 |
| N° 1 | 2 | 7 | 6 |
| 2 | 2 | 7 | 6 |
| 3 | 0 | 15 | 10 |
| 4 | 1 | 11 | 8 |
| 5 | 2 | 10 | 0 |
| 11 | 0 | 12 | 6 |
| Total duty | 10 | 5 | 0 |

18 C. Whalefins of foreign fishing.

| | | | |
|---|---|---|---|
| | 324 | 0 | 0 |
| | 16 | 4 | 0 |
| Discount — | 0 | 16 | 2¼ |
| N° 1 | 15 | 7 | 9¾ |
| 2 | 4 | 5 | 6 |
| 3 | 1 | 8 | 6 |
| 4 | 2 | 17 | 0 |
| 5 | 5 | 0 | 0 |
| 11 | 47 | 5 | 0 |
| Total duty | 76 | 3 | 9¾ |

| | | | |
|---|---|---|---|
| N° 9. | | | |
| | 18 | | |
| | 18 | | |
| | 18 | | |
| | 18 | | |
| | 2016—at 6d. | | |
| | ¼ 50 | 8 | 0 |
| | ¼ 12 | 12 | 0 |
| Disc.— | 3 | 3 | 0 |
| | 47 | 5 | 0 |

| | | | |
|---|---|---|---|
| N° 2. | | | |
| | 90 | 0 | 0 |
| | 4 | 10 | 0 |
| Discount | 0 | 4 | 6 |
| | 4 | 5 | 9 |

150 C. of Titling Stock-fish of foreign fishing.

| | | | |
|---|---|---|---|
| | 50 | 0 | 0 |
| | 2 | 10 | 0 |
| Discount | 0 | 2 | 6 |
| | 2 | 7 | 6 |
| N° 1. | 4 | 15 | 0 |
| 2 | 2 | 7 | 6 |
| 3 | 0 | 15 | 10 |
| 4 | 1 | 11 | 8 |
| 5 | 2 | 10 | 0 |
| 11 | 1 | 5 | 0 |
| Total duty | 13 | 5 | 0 |

Certain

Certain Earthen-ware, not particularly rated, containing 400 ℔.

N° 9.
16 13 4 — at 2s. 6d.

¼— 2 1 8
¼— 0 10 5
0 2 7¼ Discount.
1 19 0¾

16 13 4
7½ per cent.— { 0 16 8 / 0 8 4
1 5 0
Discount — 0 1 3
N° 1 — 1 3 9
2 — 1 3 9
3 — 0 7 11
4 — 0 15 10
5 — 0 16 8
9 — 1 19 0¾
Total duty 6 6 11¾

240 ℔ of Italian wrought silk, directly from Italy, in a *British*-built ship, but unqualified.

N° III.
9 10 0
Discount—0 19 0
8 11 0

N° 9.
¼—40 0 0
¼—10 0 0
Discount—2 10 0
37 10 0

N° 10.
¼—24 0 0
¼— 6 0 0
Discount—1 10 0
22 10 0

400 0 0
20 0 0
Discount — 1 0 0
N° 1 — 19 0 0
IV — 3 16 8
III — 8 11 0
IV — 1 14 2¼
2 — 19 0 0
3 — 6 6 8
4 — 12 13 4
5 — 20 0 0
9 — 37 10 0
10 — 22 10 0
Total duty 151 1 2¼

200 dozen of tanned Goat skins, weighing 1800 ℔.

N° 10.
¼—20 0 0
¼— 5 0 0
1 5 0 Discount.
18 15 0

400 0 0
20 0 0
Discount — 1 0 0
N° 1 — 19 0 0
2 — 19 0 0
3 — 6 6 8
4 — 12 13 4
5 — 20 0 0
10 — 18 15 0
26 — 45 0 0
27 — 40 0 0
Total duty 180 15 0

120 C. Raisins of the sun, by an alien.

N° 9.

| | | | |
|---|---|---|---|
| ¼— | 12 | 0 | 0 |
| ¼— | 3 | 0 | 0 |
| Discount— | 0 | 15 | 0 |
| | 11 | 5 | 0 |

N° 18.

| | | | |
|---|---|---|---|
| 120 at 5 s. | | | |
| | 30 | | |
| Discount— | 3 | 0 | 0 |
| | 27 | 0 | 0 |

| | | | | |
|---|---|---|---|---|
| | | 240 | 0 | 0 |
| | | 12 | 0 | 0 |
| Discount | | 0 | 12 | 0 |
| N° 1 | | 11 | 8 | 0 |
| 2 | | 11 | 8 | 0 |
| 3 | | 3 | 16 | 0 |
| 4 | | 7 | 12 | 0 |
| 5 | | 12 | 0 | 0 |
| 9 | | 11 | 5 | 0 |
| 18 | | 27 | 10 | 0 |
| 11 | | 3 | 0 | 0 |
| Total duty | | 87 | 9 | 0 |

2000 ℔ of Nutmegs.

N° 18.

| | | | |
|---|---|---|---|
| | 72 | 15 | 0 |
| Discount— | 7 | 5 | 6 |
| | 65 | 9 | 6 |

| | | | | |
|---|---|---|---|---|
| | | 300 | 0 | 0 |
| | | 15 | 0 | 0 |
| Discount — | | 0 | 15 | 0 |
| N° 1 | | 14 | 5 | 0 |
| 2 | | 14 | 5 | 0 |
| 3 | | 4 | 15 | 0 |
| 4 | | 9 | 10 | 0 |
| 5 | | 15 | 0 | 0 |
| 13 | | 15 | 0 | 0 |
| 14 | | 15 | 0 | 0 |
| 18 | | 65 | 9 | 6 |
| Total duty | | 153 | 4 | 6 |

35 C. of Ginger of the *British* West-Indies, in a *British*-built ship.

N° 7.

| | | | | |
|---|---|---|---|---|
| 35 C. at 7l. 9s. 4d. per C. or 1s. 4 d. per ℔. | | | | |
| | 7 | | | |
| s. d. | 245 | 0 | 0 | |
| 5 0¼— | 8 | 15 | 0 | |
| 1 0⅓— | 1 | 15 | 0 | |
| 3 4⅙— | 5 | 16 | 8 | |
| | 261 | 6 | 8 | |
| | 26 | 2 | 8 | —2 s. per 20s. |
| ⅓— | 8 | 14 | 2½ | — Because imported in a *British*-built ship, &c. |
| | 2 | 3 | 6½ | |
| Discount— | 0 | 10 | 10½ | |
| | 8 | 3 | 4 | —Being 4 s. and 8 d. per hundred weight. |

| | | | |
|---|---|---|---|
| | 35 | 0 | 0 |
| | 1 | 15 | 0 |
| Discount — | 0 | 1 | 9 |
| N° 1 | 1 | 13 | 3 |
| 2 | 1 | 13 | 3 |
| 3 | 0 | 11 | 1 |
| 4 | 1 | 2 | 2 |
| 5 | 1 | 15 | 0 |
| 9 | 8 | 3 | 4 |
| Total duty | 14 | 18 | 1 |

20 C.

20 C. of Pearl-barley, from the place of its growth, &c.

| | | | |
|---|---|---|---|
| N° 2. | | | |
| C. | s. | d. | |
| 20 at | 6 | 8 | |
| 6 | 13 | 4 | |
| 0 | 6 | 8 | |
| Discount— | 0 | 0 | 4 |
| 0 | 6 | 4 | |

| | | | | |
|---|---|---|---|---|
| N° 9. | | | | |
| 6 | 13 | 4 | | N° 2. |
| ¼— | 0 | 13 | 4 | 2s. per 20s. |
| ¼— | 0 | 3 | 4 | |
| | 0 | 0 | 10 | Discount. |
| 0 | 12 | 6 | | |

| | | | |
|---|---|---|---|
| | 100 | 0 | 0 |
| N° 1— | 5 | 0 | 0 |
| 2— | 0 | 6 | 4 |
| 3— | 0 | 2 | 1¼ |
| 4— | 0 | 4 | 2¾ |
| 5— | 1 | 0 | 0 |
| 9— | 0 | 12 | 6 |
| 14— | 0 | 13 | 4 |
| Total duty | 7 | 18 | 6 |

600 ℔ of Rhubarb (Drugs).

Amount of the rate 600 l.

Directly from the place of its growth, and in a *British*-built ship.

| | | | |
|---|---|---|---|
| N° 2. | | | |
| 5 per cent. on ⅓d of the rate | | | |
| 10 | 0 | 0 | |
| Discount— | 0 | 10 | 0 |
| 9 | 10 | 0 | |
| N° 9. | | | |
| 20 | 0 | 0 | |
| 5 | 0 | 0 | |
| 1 | 5 | 0 | |
| 18 | 15 | 0 | |

| | | | |
|---|---|---|---|
| Five per cent. on the rate — | 30 | 0 | 0 |
| Discount — | 1 | 10 | 0 |
| N° 1 | 28 | 10 | 0 |
| 2 | 9 | 10 | 0 |
| 3 | 3 | 3 | 4 |
| 4 | 6 | 6 | 8 |
| 5 | 30 | 0 | 0 |
| 9 | 18 | 15 | 0 |
| 14 | 20 | 0 | 0 |
| Total duty | 116 | 5 | 0 |

Not directly from the place of its growth, or in a foreign-built ship.

| | | | |
|---|---|---|---|
| N° 2. | | | |
| 5 per cent. on the rate | | | |
| 30 | 0 | 0 | |
| Discount— | 1 | 10 | 0 |
| 28 | 10 | 0 | |
| N° 9. | | | |
| 60 | 0 | 0 | |
| 15 | 0 | 0 | |
| 3 | 15 | 0 | |
| 56 | 5 | 0 | |

| | | | |
|---|---|---|---|
| Five per cent. on treble the rate | 90 | 0 | 0 |
| Discount — | 4 | 10 | 0 |
| N° 1 | 85 | 10 | 0 |
| 2 | 28 | 10 | 0 |
| 3 | 9 | 10 | 0 |
| 4 | 19 | 0 | 0 |
| 5 | 90 | 0 | 0 |
| 9 | 56 | 5 | 0 |
| 14 | 60 | 0 | 0 |
| Total duty | 348 | 15 | 0 |



1000 ℔

1000 ℔ of Cortex Peruvianus.

N° 10.

| | | | |
|---|---|---|---|
| $\frac{1}{4}$— | 6 | 5 | 0 |
| $\frac{1}{4}$— | 1 | 11 | 3 |
| Discount— | 0 | 7 | $9\frac{3}{4}$ |
| | 5 | 17 | $2\frac{1}{4}$ |

N° 14.

| | | | |
|---|---|---|---|
| | 6 | 5 | 0 |
| $\frac{1}{5}$— | 1 | 5 | 0 |
| | 5 | 0 | 0 |

| | | | |
|---|---|---|---|
| | 6 | 5 | 0 |
| Discount — | 0 | 6 | 3 |
| N° 1 — | 5 | 18 | 9 |
| 2 — | 5 | 18 | 9 |
| 3 — | 1 | 19 | 7 |
| 4 — | 3 | 19 | 2 |
| 5 — | 6 | 5 | 0 |
| 10 — | 5 | 17 | $2\frac{1}{4}$ |
| 14 — | 5 | 0 | 0 |
| Total duty | 34 | 18 | $5\frac{1}{4}$ |

Unrated Medicinal drugs, valued upon oath at — *l.* 100 *s.* 0 *d.* 0

N° 10.

| | | | |
|---|---|---|---|
| $\frac{1}{4}$— | 5 | 0 | 0 |
| $\frac{1}{4}$— | 1 | 5 | 0 |
| Discount— | 0 | 6 | 3 |
| | 4 | 13 | 9 |

N° 14.

| | | | |
|---|---|---|---|
| $\frac{1}{5}$— | 5 | 0 | 0 |
| | 1 | 0 | 0 |
| | 4 | 0 | 0 |

| | | | |
|---|---|---|---|
| | 5 | 0 | 0 |
| Discount — | 0 | 5 | 0 |
| N° 1 — | 4 | 15 | 0 |
| 2 — | 4 | 15 | 0 |
| 3 — | 1 | 11 | 8 |
| 4 — | 3 | 3 | 4 |
| 5 — | 5 | 0 | 0 |
| 10 — | 4 | 13 | 9 |
| 14 — | 4 | 0 | 0 |
| Total duty | 27 | 18 | 9 |

10 tons of Perry, valued upon oath at 15 l. per ton, imported by *British*, and entered unfilled.

| | | | |
|---|---|---|---|
| | 10 | | |
| | 15 | | |
| | 150 | | |
| | 7 | 10 | 0 |
| Discount— | 0 | 7 | 6—$\frac{1}{4}$—0 1 $10\frac{1}{2}$. |
| N° 2— | 7 | 2 | 6 |
| Discount— | 0 | 1 | $10\frac{1}{2}$ |
| N° 10— | 7 | 0 | $7\frac{1}{2}$ |

| | | | |
|---|---|---|---|
| Per ton — | 3 | 19 | $2\frac{8}{20}$ |
| | | | 10 |
| N° 1 — | 39 | 12 | 0 |
| 2 — | 7 | 2 | 6 |
| 3 — | 2 | 7 | 6 |
| 4 — | 4 | 15 | 0 |
| 5 — | 7 | 10 | 0 |
| 10 — | 7 | 0 | $7\frac{1}{2}$ |
| 16 — | 5 | 0 | 0 |
| Total duty | 73 | 7 | $7\frac{1}{2}$ |

5 C. Coffee of the *British* plantations in America.

N° 10.

| | | | |
|---|---|---|---|
| $\frac{1}{4}$ — | 1 | 15 | 0 |
| $\frac{1}{4}$ — | 0 | 8 | 9 |
| Discount — | 0 | 2 | $2\frac{1}{4}$ |
| | 1 | 12 | $9\frac{3}{4}$ |

| | | | |
|---|---|---|---|
| | 35 | 0 | 0 |
| | 1 | 15 | 0 |
| Discount — | 0 | 1 | 9 |
| N° 1 — | 1 | 13 | 3 |
| 2 — | 1 | 13 | 3 |
| 3 — | 0 | 11 | 1 |
| 4 — | 1 | 2 | 2 |
| 5 — | 1 | 15 | 0 |
| 10 — | 1 | 12 | $9\frac{3}{4}$ |
| Customs — | 8 | 7 | $6\frac{3}{4}$ |
| N° 41. Also on importation; if not warehoused; or if warehoused; on the delivery for home-consumption — | 42 | 0 | 0 |
| Total duty | 50 | 7 | $6\frac{3}{4}$ |

| Reams. | For the Old duties. | | | |
|---|---|---|---|---|
| 100 | Ordinary paper | 22 | 10 | 0 |
| 12 | Royal paper | 12 | 0 | 0 |
| 20 | Demy paper | 12 | 0 | 0 |
| 18 | Cartridge paper | 6 | 15 | 0 |
| 150 | | 53 | 5 | 0 |

For the New duties.

| Reams. | | | | |
|---|---|---|---|---|
| 20 | Fine Fools cap. | | | |
| 20 | Demy printing. | | | |
| 40 | Second Fine pot. | | | |
| 20 | Fine Printing crown. | | | |
| 8 | Imperial fine. | | | |
| 4 | Super royal fine. | | | |
| 20 | Demy second. | | | |
| 18 | Cartridge. | | | |
| 150 | | | | |

| | | | |
|---|---|---|---|
| | 2 | 13 | 3 |
| Discount — | 0 | 2 | 8 |
| N° 1 — | 2 | 10 | 7 |
| 2 — | 2 | 10 | 7 |
| 3 — | 0 | 16 | $10\frac{1}{4}$ |
| 4 — | 1 | 13 | $8\frac{3}{4}$ |
| 5 — | 2 | 13 | 3 |
| 9 — | 3 | 18 | $0\frac{3}{4}$ |
| 28 — | 20 | 16 | 4 |
| 29 — | 10 | 8 | 2 |
| Total duty | 45 | 7 | $6\frac{3}{4}$ |

N° 9.

| | | | |
|---|---|---|---|
| | 1 | 2 | 6 |
| | 1 | 4 | 0 |
| | 1 | 10 | 0 |
| | 0 | 6 | 9 |
| $\frac{1}{4}$ — | 4 | 3 | 3 |
| $\frac{1}{4}$ — | 1 | 0 | $9\frac{3}{4}$ |
| Discount — | 0 | 5 | $2\frac{1}{4}$ |
| | 3 | 18 | $0\frac{3}{4}$ |

N° 28.

| | | |
|---|---|---|
| 2 | 10 | 0 |
| 1 | 13 | 4 |
| 3 | 0 | 0 |
| 1 | 0 | 0 |
| 6 | 8 | 0 |
| 2 | 8 | 0 |
| 2 | 10 | 0 |
| 1 | 7 | 0 |
| 20 | 16 | 4 |

4800 ℔ of *British* plantation Tobacco.

The amount at the rate —— 400 l.

Five per cent. of the rate —— 20

| | Duties paid down. | | | | Duties secured. | | |
|---|---|---|---|---|---|---|---|
| | 20 | 0 | 0 | | 20 | 0 | 0 |
| Discount at 25 per cent. | 5 | 0 | 0 | Discount at 15 per cent. | 3 | 0 | 0 |
| N° 1 | 15 | 0 | 0 | | — | — | — |
| III | 15 | 0 | 0 | | 17 | 0 | 0 |
| 2 | 15 | 0 | 0 | | 17 | 0 | 0 |
| 3 | 5 | 0 | 0 | | 5 | 13 | 4 |
| 5 | 15 | 0 | 0 | | 17 | 0 | 0 |
| 8 | 45 | 0 | 0 | | 51 | 0 | 0 |
| Total duty | 110 | 0 | 0 | | 107 | 13 | 4 |
| | | | | And N° 1 paid down | 15 | 0 | 0 |
| | | | | Total duty | 122 | 13 | 4 |

1200 ℔ of Spanish Tobacco.

| By common arithmetick. | | | | By decimal arithmetick. | | | |
|---|---|---|---|---|---|---|---|
| The amount at the rate | 600 | 0 | 0 | | 600 | 0 | 0 |
| | 30 | 0 | 0 | | 30,00 | | |
| 8 per cent. discount | 2 | 8 | 0 | | 2,40 | | |
| | 27 | 12 | 0 | | 27,60 | | |
| 5 per cent. discount | 1 | 7 | $7\frac{4}{20}$ | | 1,38 | | |
| N° 1 | 26 | 4 | $4\frac{16}{20}$ | | 26,22 | | |
| 2 | 26 | 4 | $4\frac{16}{20}$ | | 26,22 | | |
| 3 | 8 | 14 | $9\frac{12}{20}$ | | 8,74 | | |
| 5 | 26 | 4 | $4\frac{16}{20}$ | | 26,22 | | |
| 8 | 24 | 3 | 0 | | 24,15 | | |
| Total duty | 111 | 11 | 0 | | 111,55 | | |
| N° 5. if secured | 30 | 0 | 0 | | 30,00 | | |
| 8 per cent. discount | 2 | 8 | 0 | | 2,40 | | |
| N° 8. if secured | 27 | 12 | 0 | | 27,60 | | |
| $12\frac{1}{2}$ per cent. discount | 3 | 9 | 0 | | 3,45 | | |
| N° 8. if paid | 24 | 3 | 0 | | 24,15 | | |

The discount being 10 per cent. per annum, is $12\frac{1}{2}$ per cent. for the first 15 months, when paid within 30 days from the ship's report; but, for each of the said 15 months elapsed before entry, the importer loses one-fifteenth part of the $12\frac{1}{2}$ per cent.

EXAMPLE.

EXAMPLE.

Suppoſe the above entry not to have been made, till two of the 15 months had been expired, the operation would be thus:

| | | | | |
|---|---|---|---|---|
| N° 8.—leſs 8 per cent. as before | 27 | 12 | 0 | 27,60 |
| $12\frac{1}{2}$ per cent. leſs $\frac{2}{15}$ | 2 | 19 | $9\frac{12}{20}$ | 2,99 |
| N° 8—two months elapſed | 24 | 12 | $2\frac{8}{20}$ | 24,61 |

Here two of the 15 months being elapſed, thirteen only remain to be allowed for, after the rate of 10 per cent. per annum, as thus:

| | | | | |
|---|---|---|---|---|
| | 27 | 12 | 0 | 27,60 |
| 12 months at 10 per cent. | 2 | 15 | $2\frac{8}{20}$ | 2,76 |
| 1 month—$\frac{1}{12}$ | 0 | 4 | $7\frac{4}{20}$ | ,23 |
| 13 months unexpired | 2 | 19 | $9\frac{12}{20}$ | 2,99 |
| | 24 | 12 | $2\frac{8}{20}$ | 24,61 |

Or thus:

| | | | | |
|---|---|---|---|---|
| | 27 | 12 | 0 | 27,60 |
| $12\frac{1}{2}$ per cent.—leſs $\frac{2}{15}$ | 2 | 19 | $9\frac{12}{20}$ | 2,99 |
| | 24 | 12 | $2\frac{8}{20}$ | 24,61 |

## PICTURES and BOUND BOOKS.

BY 8 Geo. I. cap. 20. and 9 Geo. I. cap. 19. the duties on Pictures and Bound books imported, which before were payable *ad valorem*, were altered and regulated as follow.

PICTURES.

| The Picture | *l.* | *s.* | *d.* |
|---|---|---|---|
| of four feet ſquare (*a*) (or 16 ſuperficial feet) or upwards, or any dimenſion which being reduced will produce ſuch a ſquare, to pay the ſum of | 3 | 0 | 0 |
| of two feet ſquare (or four ſuperficial feet) and under four feet ſquare (or 16 ſuperficial feet) | 2 | 0 | 0 |
| under two feet ſquare (or four ſuperficial feet) | 1 | 0 | 0 |

BOOKS BOUND.

| | | | |
|---|---|---|---|
| Books bound, the hundred to pay the ſum of | 0 | 14 | 0 |

(*b*) Which ſeveral ſums are to be appropriated, as near as may be, to the ſame uſes and purpoſes as the former duties reſpectively payable.

Therefore feigned or imaginary rates or values have been contrived, which being charged with the ſeveral branches agreeable to the various circumſtances of importation and entry, will produce the above reſpective net duties.

To which is to be added the Subſidy 1747, which is computed (practically) at five per cent. on the higheſt reſpective feigned rates.

The feigned rates are as follow.

(*a*) 11 Geo. I. cap. 7. § 12.

(*b*) { 8 Geo. I. cap. 20. § 51. 9 Geo. I. cap. 19. § 8.

# A TABLE,

## Expreſſing the Branches payable on PICTURES, In all Circumſtances of Importation.

For the explanation thereof, ſee pag. 74. 5. 6.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| F k | 1 | IV | 2 | 3 | 4 | 5 | 10 | 13 | 14 | 15 | |
| F l | 1 | 2 | 3 | 4 | 5 | 10 | 13 | 14 | 15 | | |
| F m | 1 | II | IV | 2 | 3 | 4 | 5 | 10 | 13 | 14 | 15 |
| F n | 1 | II | 2 | 3 | 4 | 5 | 10 | 13 | 14 | 15 | |
| X | 1 | IV | 2 | 3 | 4 | 5 | 10 | 13 | 14 | | |
| X a | 1 | 2 | 3 | 4 | 5 | 10 | 13 | 14 | | | |
| Y | 1 | II | IV | 2 | 3 | 4 | 5 | 10 | 13 | 14 | |
| Y a | 1 | II | 2 | 3 | 4 | 5 | 10 | 13 | 14 | | |

Pictures

## Pictures imported.

| | | | | Feigned rates. l. | s. | d. | |
|---|---|---|---|---|---|---|---|
| The Picture of four feet square (or 16 superficial feet) or upwards | French | imported by British | in ships liable to the One per cent. | 2 | 17 | 10¼ | F k 36 |
| | | | in ships not liable to the One per cent. | 2 | 18 | 5¼ | F l 36 |
| | | imported by Strangers | in ships liable to the One per cent. | 2 | 17 | 2½ | F m 36 |
| | | | in ships not liable to the One per cent. | 2 | 17 | 8¾ | F n 36 |
| | Not French | imported by British | in ships liable to the One per cent. | 5 | 0 | 2¼ | X 73 |
| | | | in ships not liable to the One per cent. | 5 | 1 | 9½ | X a 73 |
| | | imported by Strangers | in ships liable to the One per cent. | 4 | 18 | 1¾ | Y 73 |
| | | | in ships not liable to the One per cent. | 4 | 19 | 8¼ | Y a 73 |
| The Picture of two feet square (or four superficial feet) and under four feet square (or 16 superficial feet) | | | | Two-thirds of the above respective rates. | | | |
| The Picture under two feet square (or four superficial feet) | | | | One-third of the above respective rates. | | | |

### Example I.

Fifteen pictures, above four feet square, by an alien.

| | | | | |
|---|---|---|---|---|
| | | 74 | 15 | 3¾ |
| | | 3 | 14 | 9 4/20 |
| | Discount | 0 | 3 | 8 17/20 |
| | N° 1— | 3 | 11 | 0 7/20 |
| | 2— | 3 | 11 | 0 7/20 |
| | 3— | 1 | 3 | 8 2/20 |
| | 4— | 2 | 7 | 4 5/20 |
| | 10— | 3 | 10 | 1 3/20 |
| | 13— | 14 | 19 | 0 15/20 |
| | 14— | 14 | 19 | 0 15/20 |
| | 11— | 0 | 18 | 8 6/20 |
| | | 45 | 0 | 0 |
| And for N° 5— | | 3 | 16 | 4 2/20 |
| Total duty | | 48 | 16 | 4 2/20 |

N° 10.

| | | |
|---|---|---|
| 3 | 11 | 0 7/20 |
| 0 | 0 | 11 4/20 |
| 3 | 10 | 1 3/20 |

### Example II.

Twenty pictures French, above four feet square, by *British*.

| | | | |
|---|---|---|---|
| | | 58 | 8 | 7 |
| | | 2 | 18 | 5 |
| | Discount | 0 | 2 | 11 |
| | N° 1— | 2 | 15 | 6 |
| | 2— | 2 | 15 | 6 |
| | 3— | 0 | 18 | 6 |
| | 4— | 1 | 17 | 0 |
| | 10— | 13 | 13 | 11 |
| | 15— | 14 | 12 | 2 |
| | 13— | 11 | 13 | 8½ |
| | 14— | 11 | 13 | 8½ |
| | | 60 | 0 | 0 |
| And for N° 5— | | 5 | 1 | 9½ |
| Total duty | | 65 | 1 | 9½ |

N° 10.

| | | |
|---|---|---|
| 2 | 18 | 5 |
| | | 5 |
| 14 | 12 | 2 |
| 3 | 13 | 0½ |
| 0 | 18 | 3 |
| 13 | 13 | 11 |

A TA-

# A TABLE,

## Expreſſing the Branches payable on Bound books, In all Circumſtances of Importation.

For the explanation thereof, ſee pag. 74. 5. 6.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| F c | 1 | IV | 2 | 3 | 4 | 5 | 10 | 15 | |
| F | 1 | 2 | 3 | 4 | 5 | 10 | 15 | | |
| F d | 1 | II | IV | 2 | 3 | 4 | 5 | 10 | 15 |
| F e | 1 | II | 2 | 3 | 4 | 5 | 10 | 15 | |
| E c | 1 | IV | 2 | 3 | 4 | 5 | 10 | | |
| C | 1 | 2 | 3 | 4 | 5 | 10 | | | |
| E d | 1 | II | IV | 2 | 3 | 4 | 5 | 10 | |
| G c | 1 | II | 2 | 3 | 4 | 5 | 10 | | |

## Books bound imported.

| Books bound, the hundred weight | | | | Feigned rates. l. | s. | d. | |
|---|---|---|---|---|---|---|---|
| French | imported by British — | in ships liable to the One per cent. | | 1 | 2 | 0 | F c 36 |
| | | in ships not liable to the One per cent. | | 1 | 2 | 4 | F 36 |
| | imported by Strangers | in ships liable to the One per cent. | | 1 | 1 | $6\frac{18}{20}$ | F d 36 |
| | | in ships not liable to the One per cent. | | 1 | 1 | $10\frac{3}{4}$ | F e 36 |
| Not French | imported by British — | in ships liable to the One per cent. | | 3 | 10 | $4\frac{16}{20}$ | E c 73 |
| | | in ships not liable to the One per cent. | | 3 | 13 | $11\frac{3}{20}$ | C 73 |
| | imported by Strangers | in ships liable to the One per cent. | | 3 | 6 | $2\frac{16}{20}$ | E d 73 |
| | | in ships not liable to the One per cent. | | 3 | 9 | $4\frac{1}{5}$ | G c 73 |

### Example I.

25 C. Bound books, not French, by *British*, in ships not liable to One per cent.

| | | | |
|---|---|---|---|
| | 92 | 8 | $2\frac{1}{4}$ |
| | 4 | 12 | $4\frac{18}{20}$ |
| Discount | 0 | 4 | $7\frac{9}{20}$ |

| N° 10. | | |
|---|---|---|
| 4 | 7 | $9\frac{9}{20}$ |
| 0 | 1 | $1\frac{10}{20}$ |
| 4 | 6 | $7\frac{13}{20}$ |

| | | | |
|---|---|---|---|
| N° 1— | 4 | 7 | $9\frac{9}{20}$ |
| 2— | 4 | 7 | $9\frac{9}{20}$ |
| 3— | 1 | 9 | $3\frac{3}{20}$ |
| 4— | 2 | 18 | $6\frac{6}{20}$ |
| 10— | 4 | 6 | $7\frac{13}{20}$ |
| | 17 | 10 | 0 |
| And for N° 5— | 4 | 12 | $4\frac{18}{20}$ |
| Total duty | 22 | 2 | $4\frac{18}{20}$ |

### Example II.

20 C. French bound books, by *British*, in ships not liable to One per cent.

| | | | |
|---|---|---|---|
| | 22 | 6 | 8 |
| | 1 | 2 | 4 |
| Discount | 0 | 1 | $1\frac{5}{20}$ |

| N° 10. | | |
|---|---|---|
| 1 | 2 | 4 |
| | | 5 |
| 5 | 11 | 8 |
| 1 | 7 | 11 |
| 0 | 6 | $11\frac{15}{20}$ |
| 5 | 4 | $8\frac{5}{20}$ |

| | | | |
|---|---|---|---|
| N° 1— | 1 | 1 | $2\frac{12}{20}$ |
| 2— | 1 | 1 | $2\frac{12}{20}$ |
| 3— | 0 | 7 | $0\frac{17}{20}$ |
| 4— | 0 | 14 | $1\frac{14}{20}$ |
| 10— | 5 | 4 | $8\frac{5}{20}$ |
| 15— | 5 | 11 | 8 |
| | 14 | 0 | 0 |
| And for N° 5. | 3 | 13 | $11\frac{3}{20}$ |
| Total duty | 7 | 13 | $11\frac{3}{20}$ |

## Examples wherein ſeveral ſorts of Goods are entered together.

From Sweden, in a *Britiſh* ſhip.

| | | | |
|---|---|---|---|
| 20 tons of Swediſh iron | 140 | 0 | 0 |
| 15 C. of Swediſh deals under 20 feet long | 75 | 0 | 0 |
| 16 C. of Copper coin | 8 | 0 | 0 |
| 25 laſts of Tar | 62 | 10 | 0 |
| | 285 | 10 | 0 |
| | 14 | 5 | 6 |
| Diſcount | 0 | 14 | 3¼ |
| N° 1 | 13 | 11 | 2¾ |
| 2 | 13 | 11 | 2¾ |
| 3 | 4 | 10 | 5 |
| 4 | 9 | 0 | 9¾ |
| 5 | 14 | 5 | 6 |
| 9 | 28 | 11 | 10½ |
| 10 | 7 | 1 | 9¾ |
| Total duty | 90 | 12 | 10½ |

| N° 9. | | | | N° 10. | | | |
|---|---|---|---|---|---|---|---|
| | 23 | 0 | 0 | | 6 | 0 | 0 |
| | 7 | 10 | 0 | | 1 | 11 | 3 |
| ¼— | 39 | 10 | 0 | ¼— | 7 | 11 | 3 |
| ¼— | 7 | 12 | 6 | ¼— | 1 | 17 | 9¾ |
| Diſcount— | 1 | 18 | 1¾ | Diſc. | 0 | 9 | 5¼ |
| | 28 | 11 | 10½ | | 7 | 1 | 9¾ |

From Norway, in a foreign ſhip.

| C. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 40 | 0 | 0 | Deals | 200 | 0 | 0 | | |
| 3 | 2 | 0 | Battens, under 6½ inches | 4 | 7 | 6 | | |
| 1 | 1 | 0 | Middle balks | 6 | 5 | 0 | | |
| 2 | 3 | 0 | Small ſpars | 2 | 15 | 0 | | |
| | | 10 | Middle maſts | 5 | 9 | 0 | | |
| | | 5 | tons of Norway iron | 35 | 0 | 0 | — 218 | 7 6 |
| | | | | 253 | 7 | 6 | | |
| | | | | 12 | 13 | 4½ | | |
| | | | Diſcount | 0 | 12 | 8 | | |
| | | | N° 1 | 12 | 0 | 8½ | | |
| | | | 2 | 12 | 0 | 8½ | | |
| | | | 3 | 4 | 0 | 2¾ | | |
| | | | 4 | 8 | 0 | 5¾ | | |
| | | | 5 | 12 | 13 | 4¼ | | |
| | | | 9 | 28 | 4 | 1¾ | | |
| | | | II | 2 | 14 | 7 | | |
| | | | Total duty | 79 | 14 | 2¾ | | |

| N° 9. | | | |
|---|---|---|---|
| | 21 | 16 | 9—2 s. per 20 s. for the wood. |
| | 8 | 5 | 0—Iron. |
| ¼— | 30 | 1 | 9 |
| ¼— | 7 | 10 | 5¼ |
| Diſcount— | 1 | 17 | 7¼ |
| | 28 | 4 | 1¾ |

From

From Dantzick, in a *British* ship.

| C. | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | 120 pounds of Amber | | | | | | 22 | 0 | 0 |
| 3 | 1 | | 20 Spruce deals | | | 51 | 5 | 0 | | | |
| | | | 30 loads of Oak plank | | | 90 | 0 | 0 | | | |
| | | | | | | | | | 141 | 5 | 0 |
| 20 | 0 | | 0 ells of Spruce canvas | | | 50 | 0 | 0 | | | |
| 25 | 0 | | 0 ells narrow East-country linen, plain | | | 100 | 0 | 0 | | | |
| | | | | | | | | | 150 | 0 | 0 |
| | | | 10 barrels of Spruce beer | | | | | | 25 | 0 | 0 |
| | | | | | | | | | 338 | 5 | 0 |

| N° III. | | |
|---|---|---|
| 150 | 0 | 0 |
| 7 | 10 | 0 |
| 3 | 15 | 0 |
| 0 | 3 | 9 |
| 3 | 11 | 3 |
| 0 | 7 | 1½ |
| 3 | 4 | 1½ |

| N° 4. | | |
|---|---|---|
| 22 | 0 | 0 |
| 141 | 5 | 0 |
| 25 | 0 | 0 |
| 188 | 5 | 0 |
| 9 | 8 | 3 |
| 3 | 2 | 9 |
| 6 | 5 | 6 |
| 0 | 6 | 3¼ |
| 5 | 19 | 2¾ |

| | | | |
|---|---|---|---|
| | | 16 | 18 | 3 |
| Discount | | 0 | 16 | 11 |
| N° 1 | | 16 | 1 | 4 |
| 2 | | 16 | 1 | 4 |
| 3 | | 5 | 7 | 1½ |
| 4 | | 5 | 19 | 2½ |
| III | | 3 | 4 | 1½ |
| 5 | | 16 | 18 | 3 |
| 9 | | 18 | 10 | 3¾ |
| 10 | | 3 | 4 | 8¼ |
| 16 | | 0 | 16 | 8 |
| | | 86 | 3 | 0½ |
| Excise for 13 barrels of Spruce beer, N° 41 | | 9 | 15 | 0 |
| Total duties | | 95 | 18 | 0½ |

| N° 10. | | | |
|---|---|---|---|
| 44 | 0 | 0 | Amber. |
| 25 | 0 | 0 | Spruce beer. |
| 69 | 0 | 0 | |
| 3 | 9 | 0 | |
| 0 | 17 | 3 | |
| 0 | 4 | 3¾ | |
| 3 | 4 | 8¼ | |

| N° 9. | | | |
|---|---|---|---|
| 141 | 5 | 0 | |
| 14 | 2 | 6 | Wood. |
| 3 | 15 | 0 | Linen. |
| 1 | 17 | 6 | Linen. |
| 19 | 15 | 0 | |
| 4 | 18 | 9 | |
| 1 | 4 | 8¼ | |
| 18 | 10 | 3¾ | |

From Russia, in a foreign ship.

| | | | | | | |
|---|---|---|---|---|---|---|
| 10000 ℔ of Potashes | | | | | 62 | 10 | 0 |
| C. | | | | | | | |
| 40 | 0 | 0 | Rough hemp | | 26 | 13 | 4 |
| 36 | 0 | 0 | Narrow Russia linen, plain | | 96 | 0 | 0 |
| 15 | 0 | 0 | Russia sailcloth | | 75 | 0 | 0 |
| 500 yards of Russia diaper napkening, not exceeding half ell English in breadth | | | | | 8 | 6 | 8 |
| 300 yards of Russia diaper tabling, above half ell English in breadth, at 7 d. per yard | | | | | 8 | 15 | 0 |
| 100 red Muscovia hides, containing 600 ℔ | | | | | 33 | 6 | 8 |
| | | | | | 310 | 11 | 8 |
| | | | | | 15 | 10 | 7 |
| | | | | Discount | 0 | 15 | 6¼ |
| | | | | N° 1 | 14 | 15 | 0¾ |
| | | | | 2 | 14 | 15 | 0¾ |
| | | | | 3 | 4 | 18 | 4¼ |
| | | | | 4 | 3 | 17 | 7 |
| | | | | III | 4 | 0 | 5 |
| | | | | 5 | 15 | 10 | 7 |
| | | | | 9 | 25 | 7 | 3 |
| | | | | 10 | 2 | 16 | 3 |
| | | | | 11 | 3 | 17 | 7¾ |
| | | | | 26 | 5 | 0 | 0 |
| | | | | 27 | 2 | 10 | 0 |
| | | | | 31 | 7 | 10 | 0 |
| | | | | Total duty | 104 | 18 | 2½ |

N° 4.

| | | | |
|---|---|---|---|
| | 62 | 10 | 0 |
| | 26 | 13 | 4 |
| | 33 | 6 | 8 |
| | 122 | 10 | 0 |
| | 6 | 2 | 6 |
| | 0 | 6 | 1½ Discount. |
| | 5 | 16 | 4½ |
| ⅓— | 1 | 18 | 9½ |
| ⅔— | 3 | 17 | 7 |

N° III.

| | | | |
|---|---|---|---|
| | 188 | 1 | 8 |
| | 9 | 8 | 1 |
| | 0 | 9 | 4¾ Discount. |
| | 8 | 18 | 8¼ |
| | 4 | 9 | 4 |
| | 0 | 8 | 11 Disc. |
| | 4 | 0 | 5 |

N° 9.

| | | | | |
|---|---|---|---|---|
| | 20 | 0 | 0 | —Potashes. |
| | 7 | 1 | 0¾ | Linen. |
| ¼— | 27 | 1 | 0¾ | |
| ¼— | 6 | 15 | 3 | |
| | 1 | 13 | 9¾ | Discount. |
| | 25 | 7 | 3 | |

N° 10.

| | | | |
|---|---|---|---|
| | 1 | 6 | 8 |
| | 1 | 13 | 4 |
| ¼— | 3 | 0 | 0 |
| ¼— | 0 | 15 | 0 |
| | 0 | 3 | 9 Discount. |
| | 2 | 16 | 3 |

From

From Flanders.

| | | | |
|---|---|---|---|
| 20 Cambricks | 40 | 0 | 0 |
| 150 ells of plain Flanders linen, under $1\frac{1}{8}$ ell | 37 | 10 | 0 |
| 180 yards of Thread bone-lace | 60 | 0 | 0 |
| 8 dozen of Bridges thread | 18 | 0 | 0 |
| C. | | | |
| 6 2 0 White ſtarch | 32 | 10 | 0 |
| 40 buſhels of Apples, vocat. Pippins | 2 | 0 | 0 |
| 50 thouſand Flanders tiles | 100 | 0 | 0 |
| | 290 | 0 | 0 |

N° 4.

| | | | |
|---|---|---|---|
| | 60 | 0 | 0 |
| | 18 | 0 | 0 |
| | 32 | 10 | 0 |
| | 2 | 0 | 0 |
| | 100 | 0 | 0 |
| | 212 | 10 | 0 |
| | 10 | 12 | 6 |
| | 0 | 10 | $7\frac{1}{2}$ Diſcount. |
| | 10 | 1 | $10\frac{1}{2}$ |
| $\frac{1}{3}$— | 3 | 7 | $3\frac{1}{2}$ |
| $\frac{2}{3}$— | 6 | 14 | 7 |

N° 9.

| | | | |
|---|---|---|---|
| $\frac{1}{4}$— | 6 | 10 | 0 |
| $\frac{1}{4}$— | 1 | 12 | 6 |
| | 0 | 8 | $1\frac{1}{2}$ Diſcount. |
| | 6 | 1 | $10\frac{1}{2}$ |

N° III.

| | | | |
|---|---|---|---|
| | 77 | 10 | 0 |
| | 3 | 17 | 6 |
| | 0 | 3 | $10\frac{1}{2}$ Diſc. |
| | 3 | 13 | $7\frac{1}{2}$ |
| $\frac{1}{2}$— | 1 | 16 | $9\frac{3}{4}$ |
| | 0 | 3 | 8 Diſc. |
| | 1 | 13 | $1\frac{3}{4}$ |

N° 27.

| | |
|---|---|
| | 672 |
| | 56 |
| | 728 — at 2 d. |
| | 121 4 |
| | 6 1 4 |

| | | | |
|---|---|---|---|
| | 14 | 10 | 0 |
| Diſcount | 0 | 14 | 6 |
| N° 1— | 13 | 15 | 6 |
| 2— | 13 | 15 | 6 |
| 3— | 4 | 11 | 10 |
| 4— | 6 | 14 | 7 |
| III— | 1 | 13 | $1\frac{3}{4}$ |
| 5— | 14 | 10 | 0 |
| 9— | 6 | 1 | $10\frac{1}{2}$ |
| 27— | 6 | 1 | 4 |
| 29— | 6 | 1 | 4 |
| 33— | 4 | 0 | 0 |
| Total duty | 77 | 5 | $1\frac{1}{4}$ |

From

From Holland.

| C. | | | | | | |
|---|---|---|---|---|---|---|
| | | | 600 ℔ of Cinnamon | 200 | 0 | 0 |
| 3 | 2 | 0 | Unbound books | 3 | 10 | 0 |
| 23 | 1 | 10 | Holland's duck | 116 | 13 | 4 |
| | | | 15 ℔ of Wrought silk, mixed with gold and silver | 52 | 10 | 0 |
| | | | 10 dozen of Wrought incle | 80 | 0 | 0 |
| | | | 170 ells of plain Holland's linen, under $1\frac{1}{8}$ ell | 42 | 10 | 0 |
| | | | 40 yards of Holland's damask tabling, above $1\frac{1}{8}$, and under two ells | 40 | 0 | 0 |
| | | | 50 ℔ of Sisters thread | 37 | 10 | 0 |
| | | | | 572 | 13 | 4 |
| | | | | 28 | 12 | 8 |
| | | | Discount | 1 | 8 | $7\frac{1}{2}$ |
| | | | N° 1 | 27 | 4 | $0\frac{1}{2}$ |
| | | | 2 | 27 | 4 | $0\frac{1}{2}$ |
| | | | 3 | 9 | 1 | 4 |
| | | | 4 | 8 | 2 | $1\frac{3}{4}$ |
| | | | 5 | 28 | 12 | 8 |
| | | | III | 5 | 7 | $7\frac{3}{4}$ |
| | | | 9 | 6 | 6 | $6\frac{3}{4}$ |
| | | | 10 | 6 | 2 | 6 |
| | | | 13 | 10 | 0 | 0 |
| | | | 14 | 10 | 0 | 0 |
| | | | 18 | 43 | 13 | 0 |
| | | | 31 | 11 | 13 | 4 |
| | | | Total duty | 193 | 7 | $2\frac{3}{4}$ |

N° 4.

| | | | |
|---|---|---|---|
| | 200 | 0 | 0 |
| | 3 | 10 | 0 |
| | 52 | 10 | 0 |
| | 256 | 0 | 0 |
| | 12 | 16 | 0 |
| $\frac{1}{3}$ — | 4 | 5 | 4 |
| $\frac{2}{3}$ — | 8 | 10 | 8 |
| | 0 | 8 | $6\frac{1}{4}$ Discount. |
| | 8 | 2 | $1\frac{3}{4}$ |

N° III.

| | | | |
|---|---|---|---|
| | 169 | 3 | 4 |
| | 82 | 10 | 0 |
| | 251 | 13 | 4 |
| | 12 | 11 | 8 |
| | 0 | 12 | 7 Disc. |
| | 11 | 19 | 1 |
| | 5 | 19 | $6\frac{1}{2}$ |
| | 0 | 11 | $11\frac{1}{4}$ Disc. |
| | 5 | 7 | $7\frac{3}{4}$ |

N° 9.

| | | | |
|---|---|---|---|
| | 5 | 5 | 0 |
| | 1 | 10 | 0 |
| $\frac{1}{4}$ — | 6 | 15 | 0 |
| $\frac{3}{4}$ — | 1 | 13 | 9 |
| | 0 | 8 | $5\frac{1}{4}$ Discount. |
| | 6 | 6 | $6\frac{3}{4}$ |

N° 10.

| | | | |
|---|---|---|---|
| | 0 | 14 | 0 |
| | 5 | 16 | 8 |
| $\frac{1}{4}$ — | 6 | 10 | 8 |
| $\frac{3}{4}$ — | 1 | 12 | 8 |
| | 0 | 8 | 2 Discount. |
| | 6 | 2 | 6 |

N° 18.

| | | | |
|---|---|---|---|
| | 10 | 0 | 0 |
| | 0 | 10 | 0 |
| | 9 | 10 | 0 |
| | 19 | 0 | 0 |
| | 20 | 0 | 0 |
| | 48 | 10 | 0 |
| Discount | 4 | 17 | 0 |
| | 43 | 13 | 0 |

From

From Hamburgh, imported in a foreign ship.

| C. | | | | | | |
|---|---|---|---|---|---|---|
| 7 | 2 | 0 | Latten wire | 50 | 0 | 0 |
| 12 | 0 | 0 | Scale-boards | 2 | 0 | 0 |
| 25 | 0 | 0 | Narrow German linen, plain | 100 | 0 | 0 |
| 9 | 0 | 0 | Broad German linen, plain | 90 | 0 | 0 |
| | 300 | | yards of Silesia diaper napkening | 20 | 0 | 0 |
| | 100 | | yards of Silesia diaper tabling | 16 | 13 | 4 |
| | 1200 | | Unwrought incle, called Short spinnel | — | — | — |
| | 5 | | barrels of Mum | 12 | 10 | 0 |
| | | | | 291 | 3 | 4 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | 14 | 11 | 2 |
| | | | | | | Discount | 0 | 14 | 6½ |
| | | | | | | N° 1 | 13 | 16 | 7½ |
| | | | | | | 2 | 13 | 16 | 7½ |
| | | | | | | 3 | 4 | 12 | 2½ |
| | | | | | | 4 | 2 | 0 | 10¼ |
| | | | | | | III | 4 | 16 | 11 |
| | | | | | | 5 | 14 | 11 | 2 |
| | | | | | | 9 | 13 | 8 | 7¼ |
| | | | | | | 10 | 2 | 5 | 8½ |
| | | | | | | 16 | 0 | 8 | 4 |
| | | | | | | 28 | 3 | 0 | 0 |
| | | | | | | 29 | 1 | 10 | 0 |
| | | | | | | 36 | 15 | 0 | 0 |
| | | | | | | II | 0 | 0 | 6 |
| | | | | | | Customs | 89 | 7 | 6 |
| | | | | | | Excise for 6½ barrels of Mum N° 41 | 4 | 17 | 6 |
| | | | | | | Total duties | 94 | 5 | 0 |

| N° 4. | | | | N° III. | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 50 | 0 | 0 | | 226 | 13 | 4 | | | |
| 2 | 0 | 0 | | 11 | 6 | 8 | | | |
| 12 | 10 | 0 | | 0 | 11 | 4 | | | |
| 64 | 10 | 0 | | 10 | 15 | 4 | | | |
| 3 | 4 | 6 | | 5 | 7 | 8 | | | |
| 0 | 3 | 2½ | Discount. | 0 | 10 | 9 | | | |
| 3 | 1 | 3½ | | 4 | 16 | 11 | | | |
| 1 | 0 | 5¼ | | | | | | | |
| 2 | 0 | 10¼ | | | | | | | |

| N° 9. | | | | N° 10. | | | |
|---|---|---|---|---|---|---|---|
| 5 | 12 | 6 | Wire. | 2 | 8 | 9 | Wire. |
| 0 | 4 | 0 | Scale-boards. | | | | |
| 8 | 10 | 0 | Linen. | 0 | 12 | 2¼ | |
| 14 | 6 | 6 | | 0 | 3 | 0½ | |
| 3 | 11 | 7½ | | 2 | 5 | 8½ | |
| 0 | 17 | 10¾ | Discount. | | | | |
| 13 | 8 | 7¼ | | | | | |

From

From Jamaica.

| C. | | | | | | |
|---|---|---|---|---|---|---|
| 80 | 0 | 0 | Brown sugar | | 120 | 0 0 |
| 12 | 0 | 0 | Cocoa nuts | | 30 | 0 0 |
| 20 | 0 | 0 | Ginger | | 20 | 0 0 |
| | | | 150 ℔ of Aloes epatica, of the growth, &c. | | 15 | 0 0 |
| | | | 40 Succads | | 6 | 0 0 |
| | | | 300 Pimento | | 7 | 10 0 |
| | | | 100 gallons of Rum | 8 6 8 | | |
| | | | 20 gallons of Citron water | 20 0 0 | | |
| | | | | 28 6 8 | | |
| | | | | 3 | 198 | 10 0 |
| | | | | 85 0 0 | | |
| | | | | | 9 | 18 6 |
| | | | | | Discount 0 | 9 11 |
| | | | | 4 5 0 | | |
| | | | | Discount 0 4 3 | | |
| | | | | | N° 1— 9 | 8 7 |
| | | | | | 2— 8 | 19 1 |
| | | | | | 3— 2 | 19 8¾ |
| | | | | | 4— 2 | 3 4¾ |
| | | | | | 5—11 | 6 10 |
| | | | | | 6— 4 | 0 9 |
| | | | | | 9— 5 | 2 8½ |
| | | | | | 10— 1 | 15 2 |
| | | | | | 14— 0 | 10 0 |
| | | | | | 17— 0 | 9 6¼ |
| | | | | | Customs — 46 | 15 8¾ |
| | | | | | Excise N° 41 22 | 0 0 |
| | | | | | Total duty 68 | 15 8¾ |

N° 2.

| | | | | |
|---|---|---|---|---|
| | 198 | 10 | 0 | |
| Less— | 10 | 0 | 0 | for Aloes. |
| | 188 | 10 | 0 | |
| | 9 | 8 | 6 | |
| | 0 | 9 | 5 | Disc. |
| | 8 | 19 | 1 | |

N° 9.

| | | | | |
|---|---|---|---|---|
| ¾— | 0 | 10 | 0 | |
| ¼— | 0 | 2 | 6 | |
| | 0 | 0 | 7½ | Discount. |
| | 0 | 9 | 4½ | Aloes. |
| | 4 | 13 | 4 | Ginger. |
| | 5 | 2 | 8½ | |

| C. | s. | d. | |
|---|---|---|---|
| 20 at | 4 | 8 | Ginger. |
| | 4 | 13 | 4 |

N° 10.

| | | | | |
|---|---|---|---|---|
| | 1 | 10 | 0 | |
| | 0 | 7 | 6 | |
| ¾— | 1 | 17 | 6 | |
| ¼— | 0 | 9 | 4½ | |
| | 0 | 2 | 4 | Discount. |
| | 1 | 15 | 2 | |

N° 4.

| | | | | |
|---|---|---|---|---|
| | 188 | 10 | 0 | |
| Less | 120 | 0 | 0 | for Sugar. |
| | 68 | 10 | 0 | |
| | 3 | 8 | 6 | |
| | 0 | 3 | 5 | Discount. |
| | 3 | 5 | 1 | |
| | 1 | 1 | 8¼ | |
| | 2 | 3 | 4¾ | |

From

From Spain, imported in a foreign ſhip.

| C. | | | | | | |
|---|---|---|---|---|---|---|
| 120 | 0 | 0 | Denia raiſins | 60 | 0 | 0 |
| | | | 8 tons of Spaniſh iron | 56 | 0 | 0 |
| | | | 56¼ wey Spaniſh ſalt for the fiſhery | 75 | 0 | 0 |
| | | | 14 tons of ordinary Olive oil | 448 | 0 | 0 |
| | | | 180 ounces of white Wrought plate | 36 | 0 | 0 |
| | | | 30 buſhels of Cheſnuts | 7 | 10 | 0 |
| | | | | 682 | 10 | 0 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | 34 | 2 | 6 |
| | | | Diſcount | 1 | 14 | 1½ |
| | | | N° 1 | 32 | 8 | 4½ |
| | | | 2 | 32 | 8 | 4½ |
| | | | 3 | 10 | 16 | 1½ |
| | | | 4 | 21 | 12 | 3 |
| | | | 5 | 34 | 2 | 6 |
| | | | 9 | 15 | 3 | 9 |
| | | | 10 | 2 | 0 | 9½ |
| | | | 18 | 27 | 0 | 0 |
| | | | 32 | 4 | 10 | 0 |
| | | | 11 | 7 | 5 | 9 |
| | | | Total duty | 187 | 7 | 11 |

N° 9.

| | | | | |
|---|---|---|---|---|
| | 3 | 0 | 0 | |
| | 13 | 4 | 0 | |
| ¼ | 16 | 4 | 0 | |
| ¼ | 4 | 1 | 0 | |
| | 1 | 0 | 3 | Diſcount. |
| | 15 | 3 | 9 | |

N° 10.

| | | | | |
|---|---|---|---|---|
| | 1 | 16 | 0 | |
| | 0 | 7 | 6 | |
| ¼ | 2 | 3 | 6 | |
| ¼ | 0 | 10 | 10½ | |
| | 0 | 2 | 8½ | Diſcount. |
| | 2 | 0 | 9½ | |

N° 18.

| | | | |
|---|---|---|---|
| 30 | 0 | 0 | |
| 3 | 0 | 0 | Diſcount. |
| 27 | 0 | 0 | |

N° 11.

| | | | |
|---|---|---|---|
| | 60 | 0 | 0 |
| | 75 | 0 | 0 |
| | 448 | 0 | 0 |
| | 583 | 0 | 0 |
| ¼ | 29 | 3 | 0 |
| | 7 | 5 | 9 |

From the Streights in a *British* ship, not qualified.

| C. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 16 | 0 | 0 | Hard ſope | | | | 48 | 0 | 0 | | |
| 50 | 0 | 0 | Currants | | | | 300 | 0 | 0 | | |
| | | | 20 groce of Catlings | | | | 2 | 13 | 4 | | |
| | | | 30 Italian wrought ſilk | | | | 50 | 0 | 0 | | |
| | | | 120 Italian thrown ſilk | | | | 100 | 0 | 0 | | |
| | | | 170 ſquare feet of Marble tables | | | | 8 | 10 | 0 | | |
| | | | 50 ells of Turkey linen | | | | 3 | 15 | 0 | | |
| | | | 100 White wax candles | | | | 7 | 10 | 0 | | |
| | | | 140 Cantharides of the growth | 35 | 0 | 0 | | | | 520 | 8 4 |
| 40 | 0 | 0 | Juniper berries of the growth | 40 | 0 | 0 | | | | | |
| | | | 50 whole poliſhed Coral of the growth | 50 | 0 | 0 | | | | | |
| | | | 100 Succus liquoritiæ of the growth | 5 | 0 | 0 | | | | | |
| | | | | | | | 130 | 0 | 0 | | |
| 16 | 0 | 0 | Roch allum of the growth for dyers uſe | | | | 5 | 6 | 8 | | |
| | | | | | | | 655 | 15 | 0 | | |

N° 2.

| | | | |
|---|---|---|---|
| | 26 | 0 | 5 |
| Drugs | 2 | 3 | 4 |
| | 28 | 3 | 9 |
| Diſc. | 1 | 8 | $2\frac{1}{4}$ |
| | 26 | 15 | $6\frac{3}{4}$ |

N° 4.

| | | | | |
|---|---|---|---|---|
| | 28 | 3 | 9 | |
| Leſs | 15 | 0 | 0 | Currants. |
| | 13 | 3 | 9 | |
| Diſc. | 0 | 13 | $2\frac{1}{4}$ | |
| | 12 | 10 | $6\frac{3}{4}$ | |
| | 4 | 3 | $6\frac{1}{4}$ | |
| | 8 | 7 | $0\frac{1}{2}$ | |

N° III.

| | | | |
|---|---|---|---|
| 50 | 0 | 0 | Silk. |
| 3 | 15 | 0 | Linen. |
| 53 | 15 | 0 | |
| 2 | 13 | 9 | |
| 0 | 2 | $8\frac{1}{4}$ | Diſc. |
| 2 | 11 | $0\frac{3}{4}$ | |
| 1 | 5 | $6\frac{1}{4}$ | |
| 0 | 2 | $6\frac{1}{4}$ | Diſc. |
| 1 | 3 | 0 | |

N° 9.

| | | | |
|---|---|---|---|
| 7 | 10 | 0 | Currants. |
| 5 | 0 | 0 | Wrought ſilk. |
| 0 | 2 | $9\frac{3}{4}$ | Linen. |
| 4 | 3 | 4 | Drugs exc. Succus. |
| 5 | 0 | 0 | Succus. |
| 0 | 10 | 8 | Allum. |
| 22 | 6 | $9\frac{3}{4}$ | |
| 5 | 11 | $8\frac{1}{4}$ | |
| 1 | 7 | 11 | Diſc. |
| 20 | 18 | $10\frac{3}{4}$ | |

| | | | |
|---|---|---|---|
| | 32 | 15 | 9 |
| Diſcount | 1 | 12 | $9\frac{3}{4}$ |
| N° 1— | 31 | 2 | $11\frac{1}{2}$ |
| IV— | 6 | 4 | 7 |
| 2— | 26 | 15 | $6\frac{3}{4}$ |
| 3— | 8 | 18 | $6\frac{1}{4}$ |
| 4— | 8 | 7 | $0\frac{1}{2}$ |
| III— | 1 | 3 | 0 |
| IV— | 0 | 4 | $7\frac{1}{4}$ |
| 5— | 32 | 15 | 9 |
| 9— | 20 | 18 | $10\frac{3}{4}$ |
| 10— | 12 | 15 | $7\frac{1}{2}$ |
| 14— | 4 | 6 | 8 |
| 20— | 1 | 13 | 4 |
| 21— | 1 | 13 | 4 |
| 28— | 14 | 18 | 8 |
| 29— | 7 | 9 | 4 |
| Total duty | 179 | 7 | $10\frac{1}{2}$ |

N° 10.

| | | | |
|---|---|---|---|
| 1 | 10 | 0 | Catlings. |
| 3 | 0 | 0 | Wrought ſilk. |
| 5 | 0 | 0 | Thrown ſilk. |
| 0 | 8 | 6 | Tables. |
| 0 | 7 | 6 | Candles. |
| 3 | 6 | 8 | Coral. |
| 13 | 12 | 8 | |
| 3 | 8 | 2 | |
| 0 | 17 | $0\frac{1}{2}$ | Diſcount. |
| 12 | 15 | $7\frac{1}{2}$ | |

Examples

## Examples of computing the Branches on French goods, &c.

Besides the general directions before given, some special observations are necessary to be made in regard to the computation of the duties on French goods.

I. That all FRENCH goods and merchandize (except Brandy and other Spirits, Salt, Wine, and Vinegar) are chargeable, with respect to the Impost 1692, at 25 per cent. on their respective rates, as directed in Branch 10, Article 36, unless they are particularly specified to pay higher by the said Impost 1692, or Impost 1690; and then in such case, instead of the said 25 per cent. they must be charged as they are so respectively higher specified in the said Impost 1692, or 1690; as is the case of Bacon, Catlings, Necklaces, and Brimstone, &c.

II. That all goods of the GROWTH, PRODUCT, or MANUFACTURE of FRANCE, are to be charged with a further duty, being 25 per cent. on their respective rates or values (except Brandy, Wine, and Vinegar) as directed in Branch N° 15.

### SINGLE ARTICLES.

500 C. French prunes.

| | | | |
|---|---|---|---|
| The amount of the rate | 375 | 0 | 0 |
| Five per cent. of the rate | 18 | 15 | 0 |
| Discount at 5 per cent. | 0 | 18 | 9 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| s. | N° 10. | | | N° 1— | 17 | 16 | 3 |
| 5=¼ | 375 | 0 | 0 | 2— | 17 | 16 | 3 |
| | 93 | 15 | 0 | 3— | 5 | 18 | 9 |
| ¼ | 23 | 8 | 9 | 4— | 11 | 17 | 6 |
| ¼ | 5 | 17 | 2¼ | 5— | 18 | 15 | 0 |
| | 87 | 17 | 9¾ | 10— | 87 | 17 | 9¾ |
| | | | | 15— | 93 | 15 | 0 |
| | | | | Total duty | 253 | 16 | 6¾ |

40 C. ells of Vitery canvas.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | N° III. | | | | 200 | 0 | 0 |
| | 9 | 10 | 0 | | 10 | 0 | 0 |
| | 4 | 15 | 0 | Disc. | 0 | 10 | 0 |
| Disc. | 0 | 9 | 6 | | | | |
| | 4 | 5 | 6 | N° 1— | 9 | 10 | 0 |
| | | | | 2— | 9 | 10 | 0 |
| | | | | 3— | 3 | 3 | 4 |
| s. | N° 10. | | | III— | 4 | 5 | 6 |
| 5=¼ | 200 | 0 | 0 | 5— | 10 | 0 | 0 |
| | | | | 10— | 46 | 17 | 6 |
| ¼ | 50 | 0 | 0 | 15— | 50 | 0 | 0 |
| | | | | 31— | 20 | 0 | 0 |
| ¼ | 12 | 10 | 0 | | | | |
| | | | | Tot. duty | 153 | 6 | 4 |
| Disc. | 3 | 2 | 6 | | | | |
| | 46 | 17 | 6 | | | | |

20 C. French brimstone.

| | | | |
|---|---|---|---|
| The amount of the rate | 6 | 13 | 4 |
| Five per cent. of the rate | 0 | 6 | 8 |
| Discount at 5 per cent. | 0 | 0 | 4 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| s. | N° 9. | | | | | | |
| 5=¼ | 4 | 13 | 4 | N° 1— | 0 | 6 | 4 |
| ¼ | 1 | 3 | 4 | 2— | 0 | 6 | 4 |
| ¼ | 0 | 5 | 10 | 3— | 0 | 2 | 1½ |
| | 4 | 7 | 6 | 4— | 0 | 4 | 2½ |
| s. | N° 15. | | | 5— | 0 | 6 | 8 |
| 5=¼ | 6 | 13 | 4 | 9— | 4 | 7 | 6 |
| | 1 | 13 | 4 | 15— | 1 | 13 | 4 |
| | | | | Total duty | 7 | 6 | 6 |

1000 small groce of French glass necklaces.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 200 | 0 | 0 |
| | | | | | 10 | 0 | 0 |
| | N° 10. | | | Discount | 0 | 10 | 0 |
| ⅛— | 1000 at 2s. 6d. | | | | | | |
| | | | | N° 1— | 9 | 10 | 0 |
| ¼— | 125 | 0 | 0 | 2— | 9 | 10 | 0 |
| | | | | 3— | 3 | 3 | 4 |
| ¼— | 31 | 5 | 0 | 4— | 6 | 6 | 8 |
| | | | | 5— | 10 | 0 | 0 |
| Disc. | 7 | 16 | 3 | 10— | 117 | 3 | 9 |
| | | | | 15— | 50 | 0 | 0 |
| | 117 | 3 | 9 | | | | |
| | | | | Tot. duty | 205 | 13 | 9 |

Unrated French toys, valued upon oath —— } 300 0 0

s. N° 10. 6⅔ per cent. 20 0 0

5=¼ 300 0 0 Disc. 1 0 0

¼— 75 0 0 N° 1—19 0 0

2—19 0 0

¼— 18 15 0 3— 6 6 8

4—12 13 4

Disc. 4 13 9 5—15 0 0

10—70 6 3

70 6 3 15—75 0 0

Total duty 217 6 3

200 ℔ French wrought silk, not Alamodes, nor Lustrings.

N° III. 400 0 3

19 0 0

9 10 0 20 0 0

Disc. 0 19 0 Disc. 1 0 0

8 11 0 N° 1—19 0 0

2—19 0 0

s. N° 10. 3— 6 6 8

5=¼ 400 0 0 4—12 13 4

¼—100 0 0 III— 8 11 0

¼— 25 0 0 5—20 0 0

Disc. 6 5 0 10—93 15 0

93 15 0 15—100 0 0

Total duty 279 6 0

20 tons of single French brandy.

600 0 0

N° 6. Nº 5—30 0 0

30 0 0 6—85 10 0

3 17—20 0 0

90 0 0 Customs 135 10 0

4 10 0 Disc. Excise 1176 0 0

85 10 0 Total duty 1311 10 0

150 C. Frankincense, of the growth, &c. —— } 99 0 0

Five per cent. on the rate 4 10 0

N° 2. Disc. 0 4 6

5 per cent. on ⅔d of the rate 1 10 0 N° 1— 4 5 6

Disc. 0 1 6 2— 1 8 6

1 8 6 3— 0 9 6

N° 10. 4— 0 19 0

1 10 0 5— 4 10 0

5 10— 7 0 7½

7 10 0 15— 7 10 0

¼— 1 17 6 14— 3 0 0

Disc. 0 9 4½

7 0 7½ Tot. duty 29 3 1½

1000 ℔ French radix eringii.

s. N° 10. 25 0 0

5=¼ 25 0 0

1 5 0

¼— 6 5 0 Disc. 0 1 3

¼— 1 11 3 N° 1—1 3 9

2—1 3 9

Disc. 0 7 9¾ 3—0 7 11

4—0 15 10

5 17 2¼ 5—1 5 0

10—5 17 2¼

N° 14. 14—1 0 0

⅓— 1 5 0 15—6 5 0

0 5 0

Tot. duty 17 18 5¼

1 0 0

Certain French earthen-ware, not particularly rated, cont. 400 ℔.

16 13 4

s. N° 10.

5=¼ 16 13 4 0 16 8

0 8 4

¼— 4 3 4

7½ per cent. 1 5 0

¼— 1 0 10 Disc. 0 1 3

Disc. 0 5 2½ N° 1—1 3 9

2—1 3 9

3 18 1½ 3—0 7 11

4—0 15 10

5—0 16 8

10—3 18 1½

15—4 3 4

Total duty 12 9 4½

300

300 French kid skins in the hair.

| | | | |
|---|---|---|---|
| s. | N° 10. | | 30 0 0 |
| 5 = ¼ | 30 0 0 | | |
| | | | 1 10 0 |
| ¼ — | 7 10 0 | Disc. | 0 1 6 |
| ¼ — | 1 17 6 | N° 1 — | 1 8 6 |
| | | 2 — | 1 8 6 |
| Disc. | 0 9 4½ | 3 — | 0 9 6 |
| | | 4 — | 0 19 0 |
| | 7 0 7½ | 5 — | 1 10 0 |
| | | 10 — | 7 0 7½ |
| N° 26. | | 15 — | 7 10 0 |
| 3000 at 1d. | | 26 — | 12 10 0 |
| | | 27 — | 6 5 0 |
| 250 | | | |
| | Total duty | | 39 1 1½ |
| 12 10 0 | | | |

Unrated French medicinal drugs, valued upon oath at 100 l.

| | | | |
|---|---|---|---|
| s. | N° 10. | | 100 0 0 |
| 5 = ¼ | 100 0 0 | | 5 0 0 |
| ¼ — | 25 0 0 | Disc. | 0 5 0 |
| ¼ — | 6 5 0 | N° 1 — | 4 15 0 |
| Disc. | 1 11 3 | 2 — | 4 15 0 |
| | 23 8 9 | 3 — | 1 11 8 |
| | N° 14. | 4 — | 3 3 4 |
| | 100 0 0 | 5 — | 5 0 0 |
| ⅓ — | 5 0 0 | 10 — | 23 8 9 |
| | 1 0 0 | 14 — | 4 0 0 |
| | 4 0 0 | 15 — | 25 0 0 |
| | | Total duty | 71 13 9 |

90 quarters of French wheat, exceeding 44 s. and not exceeding 53 s. and 4 d. per quarter.

| | | | |
|---|---|---|---|
| | N° 2. | | 1440 0 0 |
| | 90 at 6 s. 8 d. | | |
| | 30 0 0 | N° 1 — | 72 0 0 |
| | 1 10 0 | 2 — | 1 8 6 |
| | 0 1 6 | Disc. 3 — | 0 9 6 |
| | 1 8 6 | 4 — | 0 19 0 |
| s. | N° 10. | 5 — | 1 10 0 |
| 5 = ¼ | 30 0 0 | 10 — | 7 0 7½ |
| ¼ — | 7 10 0 | 15 — | 7 10 0 |
| ¼ — | 1 17 6 | | |
| Disc. | 0 9 4½ | Tot. duty | 90 17 7½ |
| | 7 0 7¼ | | |

C.

| | | | |
|---|---|---|---|
| 7 2 0 | French bacon. | | 10 0 0 |
| N° 10. | | | |
| 7 | | | 0 10 0 |
| 7 | | Discount | 0 0 6 |
| 7 | | | |
| 756 | | N° 1 — | 0 9 6 |
| | | 2 — | 0 9 6 |
| 840 at 4d. | | 3 — | 0 3 2 |
| | | 4 — | 0 6 4 |
| 280 | | 5 — | 0 10 0 |
| | | 10 — | 13 2 6 |
| ¼ — 14 0 0 | | 15 — | 2 10 0 |
| ¼ — 3 10 0 | Total duty | | 17 11 0 |
| 0 17 6 | Discount. | | |
| 13 2 6 | | | |

75 groce of French catlings.

| | | | |
|---|---|---|---|
| | N° 10. | | 10 0 0 |
| | 75 at 1 s. 6 d. | | |
| | | | 0 10 0 |
| | 3 15 0 | Discount | 0 0 6 |
| | 1 17 6 | | |
| | | N° 1 — | 0 9 6 |
| ¼ — | 5 12 6 | 2 — | 0 9 6 |
| | | 3 — | 0 3 2 |
| ¼ — | 1 8 1½ | 4 — | 0 6 4 |
| | | 5 — | 0 10 0 |
| Disc. | 0 7 0¼ | 10 — | 5 5 5¼ |
| | | 15 — | 2 10 0 |
| | 5 5 5¾ | Tot. duty | 9 13 11¼ |

Five tons of French vinegar, imported by *British*, and entered unfilled for sale.

| | | | |
|---|---|---|---|
| | N° 2. | Per ton — | 3 19 2 5/20 |
| 25 0 0 | | | 5 |
| 1 5 0 | | N° 1 — | 19 16 0 |
| 0 1 3 | Disc. | 2 — | 1 3 9 |
| | | 3 — | 0 7 11 |
| 1 3 9 | | 4 — | 0 15 10 |
| | | 5 — | 1 5 0 |
| | N° 7. | 7 — | 30 15 3¾ |
| 6 3 0 15/20 | | 15 — | 75 0 0 |
| 5 | | 16 — | 2 10 0 |
| 30 15 3 15/20 | Tot. duty | | 131 13 9¼ |

50 C.

50 C. of French plantation Cocoa nuts.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 125 | 0 | 0 |
| s. | N° 10. | | | | | | |
| 5= | ¼ | 125 | 0 | 0 | | | |
| | | | | | 6 | 5 | 0 |
| | | | | Disc. | 0 | 6 | 3 |
| ¼— | | 31 | 5 | 0 | | | |
| | | | | N° 1— | 5 | 18 | 9 |
| ¼— | | 7 | 16 | 3 | 2— | 5 | 18 | 9 |
| | | | | 3— | 1 | 19 | 7 |
| Disc. | | 1 | 19 | 0¾ | 4— | 3 | 19 | 2 |
| | | | | 5— | 6 | 5 | 0 |
| | | 29 | 5 | 11¼ | 10— | 29 | 5 | 11¼ |
| | | | | Total duty | 53 | 7 | 2¼ |

Ten tons of French rape of grapes, imported by a ſtranger, and entered filled.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | Per ton — | 6 | 0 | 0 |
| | N° 2. | | | | | | 10 |
| 30 | 0 | 0 | | | | | |
| | | | | N° 1— | 60 | 0 | 0 |
| 1 | 10 | 0 | | 2— | 1 | 8 | 6 |
| 0 | 1 | 6 | Disc. | 3— | 0 | 9 | 6 |
| | | | | 4— | 0 | 19 | 0 |
| 1 | 8 | 6 | | 5— | 1 | 10 | 0 |
| | | | | 10— | 7 | 0 | 7½ |
| | | | | 15— | 7 | 10 | 0 |
| | | | | Total duty | 78 | 17 | 7½ |

| | | | | | |
|---|---|---|---|---|---|
| s. | N° 10. | | | | |
| 5= | ¼ | 30 | 0 | 0 | N° 2. |
| ¼— | | 7 | 10 | 0 | |
| ¼— | | 1 | 17 | 6 | |
| | | 0 | 9 | 4½ | Discount. |
| | | 7 | 0 | 7½ | |

240 buſhels of French oyſters.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 7 | 0 | 0 |
| s. | N° 10. | | | | | | |
| 5= | ¼ | 7 | 0 | 0 | | | |
| | | | | | 0 | 7 | 0 |
| | | | | Discount | 0 | 0 | 4¼ |
| ¼— | | 1 | 15 | 0 | | | |
| | | | | N° 1— | 0 | 6 | 7¾ |
| ¼— | | 0 | 8 | 9 | 2— | 0 | 6 | 7¾ |
| | | | | 3— | 0 | 2 | 2½ |
| Disc. | | 0 | 2 | 2¼ | 4— | 0 | 4 | 5¼ |
| | | | | 5— | 0 | 7 | 0 |
| | | 1 | 12 | 9¾ | 10— | 1 | 12 | 9¾ |
| | | | | 15— | 1 | 15 | 0 |
| | | | | Total duty | 4 | 14 | 9 |

80 C. Weld, of the growth of France, for dyers uſe, as by 3 and 4 Ann. cap. 4.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 20 | 0 | 0 |
| | N° 10. | | | | | | |
| | | 5 | 0 | 0 | | | |
| | | | | | 1 | 0 | 0 |
| | | | | Discount | 0 | 1 | 0 |
| ¼— | | 1 | 5 | 0 | | | |
| | | | | N° 1— | 0 | 19 | 0 |
| ¼— | | 0 | 6 | 3 | 5— | 1 | 0 | 0 |
| | | | | 10— | 4 | 13 | 9 |
| | | 4 | 13 | 9 | 15— | 5 | 0 | 0 |
| | | | | Total duty | 11 | 12 | 9 |

80 C. Weld, of the growth of any French colony or plantation, for dyers uſe, as by 3 and 4 Ann. cap. 4.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | 20 | 0 | 0 |
| | N° 10. | | | | | | |
| | | 5 | 0 | 0 | | | |
| | | | | | 1 | 0 | 0 |
| | | | | Discount | 0 | 1 | 0 |
| ¼— | | 1 | 5 | 0 | | | |
| | | | | N° 1— | 0 | 19 | 0 |
| ¼— | | 0 | 6 | 3 | 5— | 1 | 0 | 0 |
| | | | | 10— | 4 | 13 | 9 |
| | | 4 | 13 | 9 | | | |
| | | | | Total duty | 6 | 12 | 9 |

# GOODS FROM

# EAST-INDIA or CHINA.

OVER and above the directions before given, for the computation of duties on goods generally imported, it muſt be further obſerved, in reſpect to goods of the growth, product, or manufacture of India or China,

That all manufactures of India or China (except (*a*) Arrack, (*b*) Indico, and ſuch goods as by any Act of Parliament may be imported duty free) are to be charged with the Impoſt 1690 after the rate of twenty per cent.

(*c*) That the united company trading to the Eaſt-Indies, have liberty to enter ſuch goods, as are imported by them, by bill of ſight or ſufferance, and to give ſecurity under their common ſeal, for the payment of the duties on (*d*) Coffee, and all ſuch goods as are rated (by the 12th of Car. II. cap 4.) for payment of one half at the end of ſix calendar months next after the time, within which the report of the ſhip is, or ought to be made, and for the payment of the other half thereof, at the end of 12 calendar months, from the ſaid time; and that all ſuch allowances and deductions are to be made to the ſaid company, as are made to other merchants, paying their duties at, or before landing their goods,

(*e*) That as to ſuch goods, which by not being ſo rated by 12 Car. II. cap 4, are (or though there rated, may be) chargeable with duties *ad valorem*; the importers, on making entries thereof at the Cuſtom-houſe, and before landing, are to give ſecurity by bond, with two or more ſufficient ſureties (or if the ſaid company, under their common ſeal) for the payment of the ſaid duties, ſo ſoon as they ſhall be ſold; and alſo for expoſing them to ſale openly and fairly, by way of auction or inch of candle, in the city of London, within three years after the importation.

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(*a*) 7 Geo. I. cap. 14. § 1.
(*b*) 2 Will. and Mar. cap. 4. § 3.
(*c*) 10 Ann. cap. 29. § 1.
(*d*) 10 Geo. I. cap. 10. § 48.

(*e*)
11 Will. III. cap. 3. § 2.
12 and 13 Will. III. cap. 11. § 15.
2 and 3 Ann. cap. 9. § 6, 7.
3 and 4 Ann. cap 4. § 9.
6 Ann. cap 17. § 11.
7 Geo. I. cap. 21. § 11.
10 Geo. I. cap. 10. § 47.

Examples

# Examples of computation of the duties on goods of East-India or China.

## Rated Goods.

### EXAMPLE.

18000 White callicoes.

| | | | | | | |
|---|---|---|---|---|---|---|
| Whereof | 850 | damaged $\frac{1}{32}$ | 411 14 4 | | | |
| | 320 | $\frac{1}{16}$ | 150 0 0 | | | |
| | 560 | $\frac{1}{4}$ | 210 0 0 | | 8906 14 4 | |
| | 1730 | damaged. | | | | |
| | 16270 | sound | 8135 0 0 | | | |
| 480 yards of Dimity | | | | | 72 0 0 | |
| 3600 ℔ of Pepper | | | | | 150 0 0 | |
| 480 ℔ of Shellack of the growth &c. | | | 24 0 0 | | 102 0 0 | |
| 520 ℔ of Myrrh of the growth, &c. | | | 78 0 0 | | | |
| 760 ℔ of Bengal raw silk | | | | | 380 0 0 | |
| 25 C. of Coffee | | | | | 175 0 0 | |
| 80 C. of Salt petre, for dyers use | | | | | 80 0 0 | |
| 1500 Walking canes | | | | | 3 15 0 | |
| 1650 Callicoes, printed, painted, &c. | | | 825 0 0 | | 592 10 0 | |
| 480 ℔ of Indian wrought silk | | | 360 0 0 | | | |
| | | | 1185 0 0 | | | |
| | | | | | 10461 19 4 | |
| | | | | | 523 1 11½ | |
| | | | | Discount | 26 3 1 | |
| | | | | N° 1 | 496 18 10½ | |
| | | | | 2 | 454 12 10¾ | |
| | | | | 3 | 151 10 11½ | |
| | | | | 4 | 303 1 11¼ | |
| | | | | III | 190 7 7½ | |
| | | | | 5 | 485 19 11½ | |
| | | | | 9 | 1719 10 7¼ | |
| | | | | 10 | 9 19 2¾ | |
| | | | | 14 | 3 8 0 | |
| | | | | Total duty | 3815 10 1 | |

N° 2.

| | | | |
|---|---|---|---|
| 8906 | 14 | 4 | White callicoes. |
| 72 | 0 | 0 | Dimity. |
| 34 | 0 | 0 | Drugs. |
| 380 | 0 | 0 | Raw silk. |
| 175 | 0 | 0 | Coffee. |
| 3 | 15 | 0 | Canes. |
| 9571 | 9 | 4 | |
| 478 | 11 | 5½ | |
| 23 | 18 | 6¾ | Disc. |
| 454 | 12 | 10¾ | |

N° III.

| | | | |
|---|---|---|---|
| 8906 | 14 | 4 | |
| 445 | 6 | 8½ | |
| Disc. 22 | 5 | 4 | |
| 423 | 1 | 4½ | |
| 211 | 10 | 8¼ | |
| Disc. 21 | 3 | 0¾ | |
| 190 | 7 | 7½ | |

N° 9.

| | | | |
|---|---|---|---|
| 1781 | 6 | 10¼ | White callicoes. |
| 14 | 8 | 0 | Dimity. |
| 3 | 8 | 0 | Drugs. |
| 19 | 0 | 0 | Raw silk. |
| 16 | 0 | 0 | Salt petre. |
| ¼ 1834 | 2 | 10¼ | |
| ¼ 458 | 10 | 8½ | |
| 114 | 12 | 8 | Disc. |
| 1719 | 10 | 2¼ | |

N° 10.

| | | | |
|---|---|---|---|
| 8 | 15 | 0 | Coffee. |
| 1 | 17 | 6 | Canes. |
| ¼ 10 | 12 | 6 | |
| ¼ 2 | 13 | 1½ | |
| 0 | 13 | 3¼ | Disc. |
| 9 | 19 | 2¾ | |

N° 5.

| | | | |
|---|---|---|---|
| 8906 | 14 | 4 | Callicoes. |
| 72 | 10 | 0 | Dimity. |
| 102 | 0 | 0 | Drugs. |
| 380 | 0 | 0 | Raw silk. |
| 175 | 0 | 0 | Coffee. |
| 80 | 0 | 0 | Salt petre. |
| 3 | 15 | 0 | Canes. |
| 9719 | 19 | 4 | |
| 485 | 19 | 11½ | |

And

And besides the aforesaid duties,

The White callicoes and Dimity are chargeable with the Branches N° 12 or 14, after the manner directed in page 40, 41, 44.

The Coffee, if consumed in Great-Britain, is liable to the inland duty, N° 42.

The Pepper, if consumed in Great-Britain, is further chargeable with several duties, referred to in page 167, which are to be computed, as in the following example.

3600 ℔ of Pepper, delivered out of the warehouse for home-consumption.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| N° 9. | | | | | | | |
| 3600 at ½ d. | | | | | 50 | 0 | 0 |
| 300 | | | | | 2 | 10 | 0 |
| 150 | | | | Discount at 5 l. per cent. | 0 | 2 | 6 |
| | 7 | 10 | 0 | N° 1 | 2 | 7 | 6 |
| | | | | 2 | 2 | 7 | 6 |
| Discount— | 0 | 10 | 0 | at 6⅔ per cent. 3 | 0 | 15 | 10 |
| | | | | 4 | 1 | 11 | 8 |
| | 7 | 0 | 0 | 5 | 2 | 10 | 0 |
| | | | | 9 | 7 | 0 | 0 |
| N° 17. | | | | 18 | 45 | 0 | 0 |
| 3600 at 3 d. | | | | Total duty | 61 | 12 | 0 |
| 900 | | | | | | | |
| 45 | 0 | 0 | | | | | |

# UNRATED GOODS.

THE duties on unrated East-Indian goods are to be paid according to the real prices for which the goods are sold at the candle, deduction being made therefrom (as directed by 2 and 3 Ann. cap. 9.) of so much as the net duties payable do amount unto, and of six per cent. allowed to the company for charges, and also * of so much as the company shall, *bonâ fide*, allow for prompt payment to the buyers, and the remainder will be the net values on which the duties payable are to be computed; these net values will be therefore more or less, reciprocally, as the amounts of the duties are more or less, to which any species of goods is respectively liable.

The method to obtain the amount of the net duties payable, so as to be able to make the abovementioned deduction, whereby any price at the candle may be reduced to its net value, is fully explained and illustrated in the following examples.

* *The allowance of the company to buyers is 6½ per cent.*

Note, *that the Subsidy* 1747 *(by* 21 *Geo. II. cap.* 2.*) being five per cent. on the gross price of goods at the candle, no deduction is to be made in respect of that duty. And that as to japanned or lacquered ware, the duties thereon are to be paid according to the true and real value, to be ascertained by the gross price at which they shall be sold by the candle.* 12 *and* 13 *Will. III. cap.* 11. § 15.

The manner of reducing the prices at the candle to their net values explained.

| | | | | |
|---|---|---|---|---|
| Certain East-Indian manufactures, not particularly charged, sold at the candle, for | | 100 | 0 | 0 |
| From which deduct (as per 2 and 3 Ann.) for charges | 6 0 0 | | | |
| the allowance for prompt payment | 6 10 0 | | | |
| | | 12 | 10 | 0 |
| Remains | | 87 | 10 | 0 |

From which 87 10 0 must also be deducted the net duties to be paid thereon, in order to ascertain the net or reduced value.

By the character B 30, on consulting the Table, &c. page 74. 5. 6. it will be found that these species of goods are liable to the Branches N° 1, 2, 3, 4, 9. (excluding Subsidy 1747) whereby the duties payable on every 100 l. thereof subject to duty will amount to 33 l. thus:

| | | | |
|---|---|---|---|
| | 5 | 0 | 0 |
| Discount | 0 | 5 | 0 |
| N° 1 | 4 | 15 | 0 |
| 2 | 4 | 15 | 0 |
| 3 | 1 | 11 | 8 |
| 4 | 3 | 3 | 4 |
| 9 | 18 | 15 | 0 |
| | 33 | 0 | 0 |

Then say,

As 133 0 0 { net value with the duties } is to 33 0 0, the duties;

So is 87 10 0 { 100 l. value at the candle less by the charges } to 21 14 2½ { the net duties to be deducted } 21 14 2½

Or thus,

As 133 0 0 { net value with the duties } is to 100 l. { net val. without the duties;

So is 87 10 0 { 100 l. value at the candle less by the charges } to 65 15 9½ { the net or reduced value } 65 15 9½

| | | | |
|---|---|---|---|
| | 3 | 5 | 9½ |
| Discount | 0 | 3 | 3½ |
| N° 1 | 3 | 2 | 6 |
| 2 | 3 | 2 | 6 |
| 3 | 1 | 0 | 10 |
| 4 | 2 | 1 | 8 |
| 9 | 12 | 6 | 8½ |
| Net duties on the reduced value | 21 | 14 | 2½ |

And to demonstrate that this method is true,

| | | | |
|---|---|---|---|
| To the net or reduced value of | 65 | 15 | 9½ |
| Add — the net duties thereon | 21 | 14 | 2½ |
| and the allowance | 12 | 10 | 0 |
| The total thereof makes the value sold for at the candle | 100 | 0 | 0 |

Whereby it is manifest, that no more has been deducted, than these duties and charges do really amount to.

Examples

## Examples for finding the net or reduced value, and computing the duties on East-Indian goods unrated.

I. Certain East-Indian manufactures, not particularly charged, sold at the candle for ——— } 100 0 0

Duties on 100 l. 33 l.—B 30.

| | | | | |
|---|---|---|---|---|
| Value at the candle | | | 100 0 0 | |
| Deduct for charges | 6 0 0 | | | |
| Deduct for prompt payment | 6 10 0 | | | |
| Therefore the proportion is, | | | 12 10 0 | |
| As 133 0 0 is to 33 0 0, | | | 87 10 0 | |
| So is 87 10 0 to 21 14 2½ | Net duties to be deducted | | 21 14 2½ | |
| Or thus, | | | | |
| As 133 0 0 is to 100 0 0, | | | | |
| So is 87 10 0 to 65 15 9½ | Net, or reduced value | | 65 15 9½ | |
| | | | 3 5 9½ | |
| | Discount | | 0 3 3½ | |
| | N° 1 | | 3 2 6 | |
| | 2 | | 3 2 6 | |
| | 3 | | 1 0 10 | |
| | 4 | | 2 1 8 | |
| | 9 | | 12 6 8½ | |
| | Net duties on the reduced val. | | 21 14 2½ | |
| | N° 5 | | 5 0 0 | |
| | Total duties to be paid | | 26 14 2¾ | |
| | Less half N° 1 | | 1 11 3 | |
| | Net drawback | | 25 2 11½ | |

Proof.

| | |
|---|---|
| Net, or reduced value | 65 15 9½ |
| Net duties thereon | 21 14 2½ |
| Prompt and charges | 12 10 0 |
| | 100 0 0 |

II. Certain East-Indian unmanufactured goods, not particularly charged, sold at the candle ——— } 100 0 0

Duties on 100 l. 18 18 9—C 73.

| | | | | |
|---|---|---|---|---|
| Value at the candle | | | 100 0 0 | |
| Deduct charges | 6 0 0 | | | |
| Deduct prompt payment | 6 10 0 | | | |
| Therefore the proportion is, | | | 12 10 0 | |
| As 118 18 9 is to 18 18 9, | | | | |
| So is 87 10 0 to 13 18 7½ | Net duties to be deducted | | 87 10 0 | |
| Or thus, | | | | |
| As 118 18 9 is to 100 0 0, | | | | |
| So is 87 10 0 to 73 11 4½ | Net, or reduced value | | 73 11 4½ | |
| | | | 13 18 7½ | |
| | Discount | | 0 3 8 | |
| | N° 1 | | 3 9 11 | |
| | 2 | | 3 9 11 | |
| | 3 | | 1 3 3½ | |
| | 4 | | 2 6 7½ | |
| | 10 | | 3 8 10½ | |
| | Net duties on the reduced val. | | 13 18 7½ | |
| | N° 5 | | 5 0 0 | |
| | Total duties to be paid | | 18 18 7½ | |
| | Less half N° 1 | | 1 14 11½ | |
| | Net drawback | | 17 3 8 | |

Proof.

| | |
|---|---|
| Net, or reduced value | 73 11 4½ |
| Net duties thereon | 13 18 7½ |
| Prompt and charges | 12 10 0 |
| | 100 0 0 |

III. Certain Muſlins, or White callicoes, flowered, ſtitched, &c. ſold at the candle for ——— } 100 0 0

Duties on 100 l. 35 2 9—C d 30. Value at the candle 100 0 0

Deduct — { charges ——— 6 0 0
prompt payment 6 10 0
N° 12 or 14 — 14 5 0 } ——— 26 15 0

Therefore the proportion is,

As 135 2 9 is to 35 2 9, 73 5 0

So is 73 5 0 to 19 0 11——Net duties to be deducted — 19 0 11

Or thus,

As 135 2 9 is to 100 0 0,

So is 73 5 0 to 54 4 1——Net reduced value ——— 54 4 1

2 14 2½

Diſcount —— 0 2 8½

Proof.

Net, or reduced value—— 54 4 1

Duties { N° 12 or 14—— 14 5 0
on the reduced val. 19 0 11 } ——— 33 5 11

Charges and prompt paym. 12 10 0

100 0 0

| | |
|---|---|
| N° 1 ——— | 2 11 6 |
| II ——— | 1 3 2 |
| 2 ——— | 2 11 6 |
| 3 ——— | 0 17 2 |
| 4 ——— | 1 14 4 |
| 9 ——— | 10 3 3 |
| Net dut. on red. val. | 19 0 11 |
| N° 12 or 14— | 14 5 0 |
| N° 5 ——— | 5 0 0 |
| Total duties to be paid | 38 5 11 |
| Leſs half N° 1 —— | 1 5 9 |
| Net drawback — | 37 0 2 |

IV Certain Eaſt-Indian cotton manufactures, ſold at the candle for 100 0 0

Duties on 100 l. 33 l.—B 30. Value at the candle 100 0 0

Deduct — { charges ——— 6 0 0
prompt payment 6 10 0
N° 12 or 14 — 14 5 0 } ——— 26 15 0

Therefore the proportion is,

As 133 0 0 is to 33 0 0, 73 5 0

So is 73 5 0 to 18 3 6——Net duties to be deducted —— 18 3 6

Or thus,

As 133 0 0 is to 100 0 0,

So is 73 5 0 to 55 1 6——Net, or reduced value ——— 55 1 6

2 15 1

Diſcount —— 0 2 9

Proof.

Net, or reduced value—— 55 1 6

Duties { N° 12 or 14—— 14 5 0
on the reduced val. 18 3 6 } ——— 32 8 6

Charges and prompt paym. 12 10 0

100 0 0

| | |
|---|---|
| N° 1 ——— | 2 12 4 |
| 2 ——— | 2 12 4 |
| 3 ——— | 0 17 5¼ |
| 4 ——— | 1 14 10¾ |
| 9 ——— | 10 6 6 |
| Net dut. on red. val. | 18 3 6 |
| N° 12 or 14— | 14 5 0 |
| N° 5 ——— | 5 0 0 |
| Tot. dut. to be paid | 37 8 6 |
| Leſs half N° 1— | 1 6 2 |
| Net drawback | 36 2 4 |

V. Certain China-ware, sold at the candle for ——— 100 0 0

Duties on 100 l. 52 2 6—K 30.

| | | |
|---|---|---|
| Value at the candle | | 100 0 0 |
| Charges ——— | 6 0 0 | |
| Prompt payment – | 6 10 0 | |
| ——— | | 12 10 0 |
| | | 87 10 0 |
| Net duties to be deducted – | | 29 19 7½ |

Therefore the proportion is,
As 152 2 6 is to 52 2 6,
So is 87 10 0 to 29 19 7½——Net duties to be deducted
Or thus,
As 152 2 6 is to 100 0 0,
So is 87 10 7 to 57 10 4½——Net, or reduced value

| | |
|---|---|
| Net, or reduced value | 57 10 4½ |
| 7½ per cent. ——— | 4 6 3¼ |
| Discount ——— | 0 4 3¾ |
| N° 1 ——— | 4 1 11½ |
| 2 ——— | 4 1 11½ |
| 3 ——— | 1 7 4 |
| 4 ——— | 2 14 7½ |
| 9 ——— | 10 15 8½ |
| 14 ——— | 6 18 0½ |
| Net duties on the reduced value | 29 19 7½ |
| N° 5 ——— | 5 0 0 |
| Total duties to be paid | 34 19 7½ |
| Less half N° 1 ——— | 2 0 11¼ |
| Net drawback — | 32 18 7¾ |

Proof.

| | |
|---|---|
| Net, or reduced value | 57 10 4½ |
| Net duties thereon — | 29 19 7½ |
| Charges and prompt – | 12 10 0 |
| | 100 0 0 |

VI. Certain East-Indian drugs manufactured, sold at the candle for ——— 100 0 0

Duties on 100 l. 37 l.—K 30.

| | | |
|---|---|---|
| Value at the candle | | 100 0 0 |
| Deduct for charges ——— | 6 0 0 | |
| Deduct for prompt payment | 6 10 0 | |
| ——— | | 12 10 0 |
| | | 87 10 0 |
| Net duties to be deducted – | | 23 12 7½ |

Therefore the proportion is,
As 137 0 0 is to 37 0 0,
So is 87 10 0 to 23 12 7½——Net duties to be deducted
Or thus,
As 137 0 0 is to 100 0 0,
So is 87 10 0 to 63 17 4½——Net, or reduced value

| | |
|---|---|
| Net, or reduced value | 63 17 4½ |
| Discount ——— | 3 3 10¼ |
| N° 1 ——— | 0 3 2¼ |
| 2 ——— | 3 0 8 |
| 3 ——— | 3 0 8 |
| 4 ——— | 1 0 2¾ |
| 9 ——— | 2 0 5¼ |
| 14 ——— | 11 19 6¼ |
| Net duties on the reduced value | 2 11 1¼ |
| N° 5 ——— | 23 12 7½ |
| Total duties to be paid | 5 0 0 |
| Less half N° 1 ——— | 28 12 7½ |
| Net drawback — | 1 10 4 |
| | 27 2 3½ |

Proof.

| | |
|---|---|
| Net, or reduced value | 63 17 4½ |
| Net duties thereon — | 23 12 7½ |
| Charges and prompt – | 12 10 0 |
| | 100 0 0 |

VII. Cer-

VII. Certain East-Indian drugs unmanufactured, sold at the candle for ——— 100 0 0

Duties on 100 l. 22 18 9—L 73.

| | | |
|---|---|---|
| Value at the candle | | 100 0 0 |
| Deduct for charges | 6 0 0 | |
| Deduct for prompt payment | 6 10 6 | |
| | | 12 10 6 |
| | | 87 10 0 |
| Net duties to be deducted | | 16 6 6¼ |
| Net reduced value | | 71 3 5¾ |

Therefore the proportion is,
As 122 18 9 is to 22 18 9,
So is 87 10 0 to 16 6 6¼——Net duties to be deducted

Or thus,
As 122 18 9 is to 100 0 0,
So is 87 10 0 to 71 3 5¾——Net reduced value

| | |
|---|---|
| | 3 11 2 |
| Discount | 0 3 6½ |
| N° 1 | 3 7 7½ |
| 2 | 3 7 7½ |
| 3 | 1 2 6½ |
| 4 | 2 5 1 |
| 10 | 3 6 8½ |
| 14 | 2 16 11¼ |
| Net duties, or the reduced value | 16 6 6¼ |
| N° 5 | 5 0 0 |
| Total duties to be paid | 21 6 6¼ |
| Less half N° 1 | 1 13 9¾ |
| Net drawback | 19 12 8½ |

Proof.

| | |
|---|---|
| Net, or reduced value | 71 3 5¾ |
| Net duties thereon | 16 6 6¼ |
| Charges and prompt | 12 10 0 |
| | 100 0 0 |

VIII. Certain Cowries, sold at the candle for ——— 100 0 0

Duties on 100 l. 23 12 6—C 73.

| | | |
|---|---|---|
| Value at the candle | | 100 0 0 |
| Deduct for charges | 6 0 0 | |
| Deduct for prompt payment | 6 10 6 | |
| | | 12 10 6 |
| | | 87 10 0 |
| Net duties to be deducted | | 16 14 5 |
| Net, or reduced value | | 70 15 7 |

Therefore the proportion is,
As 123 12 6 is to 23 12 6,
So is 87 10 0 to 16 14 5——Net duties to be deducted

Or thus,
As 123 12 6 is to 100 0 0,
So is 87 10 0 to 70 15 7——Net, or reduced value

| | |
|---|---|
| | 3 10 9½ |
| Discount | 0 3 6½ |
| N° 1 | 3 7 3 |
| 2 | 3 7 3 |
| 3 | 1 2 5 |
| 4 | 2 4 10 |
| 10 | 6 12 8 |
| Net duties on the reduced val. | 16 14 5 |
| N° 5 | 5 0 0 |
| Total duties to be paid | 21 14 5 |
| Less half N° 1 | 1 13 7½ |
| Net drawback | 20 0 9½ |

Proof.

| | |
|---|---|
| Net, or reduced value | 70 15 7 |
| Net duties thereon | 16 14 5 |
| Charges and prompt | 12 10 0 |
| | 100 0 0 |

IX. 1000 ℔ of East-Indian wax candles, sold at the candle for 100 0 0

Duties on 100 l. 33 l.—B 30.

| | | | |
|---|---|---|---|
| Value at the candle | | 100 0 0 | |
| Deduct for charges | 6 0 0 | | |
| Deduct for prompt payment | 6 10 0 | | |
| Duties N°20, 21 | 33 6 8 | 45 16 8 | |
| | | 54 3 4 | |
| Net duties to be deducted | | 13 8 9½ | |
| Net, or reduced value | | 40 14 6½ | |
| Discount | | 2 0 8½ | |
| | | 0 2 0½ | |
| N° 1 | | 1 18 8 | |
| 2 | | 1 18 8 | |
| 3 | | 0 12 10½ | |
| 4 | | 1 5 9½ | |
| 9 | | 7 12 9½ | |
| Net dut. on red. value | | 13 8 9½ | |
| N° 20 and 21 | | 33 6 8 | |
| N° 5 | | 5 0 0 | |
| Total duties to be paid | | 51 15 5½ | |
| Less half N° 1 | | 0 19 4 | |
| Net drawback | | 50 16 1½ | |

Therefore the proportion is,
As 133 0 0 is to 33 0 0,
So is 54 3 4 to 13 8 9½
Or thus,
As 133 0 0 is to 100 0 0,
So is 54 3 4 to 40 14 6½

Proof.

| | | |
|---|---|---|
| Net, or reduced value | | 40 14 6½ |
| Duties N° 20 and 21 | 33 6 8 | |
| Duties on the red. val. | 13 8 9½ | |
| | | 46 15 5½ |
| Charges and prompt | | 12 10 0 |
| | | 100 0 0 |

X. Certain Tea, sold at the candle for 100 0 0

Duties on 100 l. 18 18 9—C 73.

| | | | |
|---|---|---|---|
| Value at the candle | | 100 0 0 | |
| Deduct for charges | 6 0 0 | | |
| Deduct for prompt payment | 6 10 0 | | |
| | | 12 10 0 | |
| | | 87 10 0 | |
| Net duties to be deducted | | 13 18 7½ | |
| Net, or reduced value | | 73 11 4½ | |
| | | 3 13 7 | |
| Discount | | 0 3 8 | |
| N° 1 | | 3 9 11 | |
| 2 | | 3 9 11 | |
| 3 | | 1 3 3½ | |
| 4 | | 2 6 7½ | |
| 10 | | 3 8 10½ | |
| Net duties on the reduced val. | | 13 18 7½ | |
| N° 5 | | 5 0 0 | |
| Total net duties to be paid | | 18 18 7½ | |

Therefore the proportion is,
As 118 18 9 is to 18 18 9,
So is 87 10 0 to 13 18 7½
Or thus,
As 118 18 9 is to 100 0 0,
So is 87 10 0 to 73 11 4½

Proof.

| | | |
|---|---|---|
| Net, or reduced value | | 73 11 4½ |
| Net duties thereon | | 13 18 7½ |
| Prompt and charges | | 12 10 0 |
| | | 100 0 0 |

No DRAWBACK.

On payment of the above duty at importation, the Tea is to be secured in proper warehouses.—And on delivery thereon (except for exportation to Ireland or to his majesty's plantations in America) the following duties are to be paid.

| | | | |
|---|---|---|---|
| Branch N° 42 | For every pound weight thereof | 0 1 0 | |
| | And | | |
| | For every 100 l. gross value at the sale | 25 0 0 | |

XI. Certain East-Indian manufactured goods for dyers use, as by 3 and 4 Ann. and not exempted from duty by 8 Geo. I. sold at the candle for —— 100 0 0

Duties on 100 l. 23 10 0—A d 30.

Value at the candle 100 0 0
Deduct for { charges —— 6 0 0
prompt payment 6 10 0 } —— 12 10 0
87 16 0

Therefore the proportion is,
As 123 10 0 is to 23 10 0,
So is 87 10 0 to 16 13 0——Net duties to be deducted — 16 13 0

Or thus,
As 123 10 0 is to 100 0 0,
So is 87 10 0 to 70 17 0——Net, or reduced value —— 70 17 0

3 10 10¼
Discount —— 0 3 6½
N° 1 —— 3 7 4¾
9 —— 13 5 8¼
Net duties on the red. val. 16 13 0
N° 5 —— 5 0 0
Total duties to be paid 21 13 0
Less half N° 1 —— 1 13 8
Net drawback — 19 19 4

Proof.

| | |
|---|---|
| Net, or reduced value | 70 17 0 |
| Net duties thereon — | 16 13 0 |
| Charges and prompt – | 12 10 0 |
| | 100 0 0 |

XII. Certain East-Indian goods unmanufactured for dyers use, as by 3 and 4 Ann. and not exempted by 8 Geo. I. sold at the candle for —— 100 0 0

Duties on 100 l. 9 8 9—B d 73.

Value at the candle 100 0 0
Deduct for { charges —— 6 0 0
prompt payment 6 10 0 } —— 12 10 0
87 10 0

Therefore the proportion is,
As 109 8 9 is to 9 8 9,
So is 87 10 0 to 7 10 11——Net duties to be deducted – 7 10 11

Or thus,
As 109 8 9 is to 100 0 0,
So is 87 10 0 to 79 19 1——Net, or reduced value —— 79 19 1

3 19 11½
Discount —— 0 4 0
N° 1 —— 3 15 11½
10 —— 3 14 11½
Net duties on the red. val. 7 10 11
N° 5 —— 5 0 0
Total duties to be paid 12 10 11
Less half N° 1 —— 1 17 11¾
Net drawback — 10 12 11¼

Proof.

| | |
|---|---|
| Net, or reduced value | 79 19 1 |
| Net duties thereon — | 7 10 11 |
| Charges and prompt – | 12 10 0 |
| | 100 0 0 |

XIII. Cer-

| | | | |
|---|---|---|---|
| XIII. Certain unrated goods of the manufacture of Persia, India, or China, prohibited to be worn or used in Great-Britain, as Bengals and Stuffs mixed with silk or herba; and manufactures of Cotton, printed, painted, stained, or dyed, or furniture or apparel made thereof, sold at the candle for | 100 | 0 | 0 |

Duties on 100l. 2 7 6—M.

| | | | | | | |
|---|---|---|---|---|---|---|
| Value at the candle | | | | 100 | 0 | 0 |
| Deduct for charges | 6 | 0 | 0 | | | |
| Deduct for prompt payment | 6 | 10 | 0 | | | |
| | | | | 12 | 10 | 0 |
| Therefore the proportion is, | | | | | | |
| As 102 7 6 is to 2 7 6, | | | | 87 | 10 | 0 |
| So is 87 10 0 to 2 0 7—Net duty to be deducted | | | | 2 | 0 | 7 |
| Or thus, | | | | | | |
| As 102 7 6 is to 100 0 0, | | | | | | |
| So is 87 10 0 to 85 9 5—Net, or reduced value | | | | 85 | 9 | 5 |

Proof.

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | 4 | 5 | 5½ |
| Net, or reduced value | 85 | 9 | 5 | Discount | 0 | 4 | 3¼ |
| Net duty thereon | 2 | 0 | 7 | | | |
| Charges and prompt | 12 | 10 | 0 | | 4 | 1 | 2¼ |
| | 100 | 0 | 0 | Net duty to be paid, being half the Old subsidy | 2 | 0 | 7 |

| | | | |
|---|---|---|---|
| XIV. Certain East-Indian japanned or lacquered ware, sold at the candle for | 100 | 0 | 0 |

B 30.

By 12 and 13 Will. III. cap. 11. § 15. the duties on japanned or lacquered wares are to be paid according to the true and real value, to be ascertained by the gross price at the candle.

| | | | |
|---|---|---|---|
| Value at the candle | 100 | 0 | 0 |
| | 5 | 0 | 0 |
| Discount | 0 | 5 | 0 |
| N° 1 | 4 | 15 | 0 |
| 2 | 4 | 15 | 0 |
| 3 | 1 | 11 | 8 |
| 4 | 3 | 3 | 4 |
| 5 | 5 | 0 | 0 |
| 9 | 18 | 15 | 0 |
| Total net duty to be paid | 38 | 0 | 0 |
| Less half N° 1 | 2 | 7 | 6 |
| Net drawback | 35 | 12 | 6 |

The method of computing the duties on goods regularly imported having been ſufficiently explained by the aforegoing directions, there remains only to give examples of two caſes, wherein may be required an operation previous to the computation of the duties.

I. Goods brought into his majeſty's warehouſes for ſecurity of the duties, and, after having remained there unentered for the ſpace of ſix months, ſold to the higheſt bidder, in purſuance of the Acts of 12 Ann. cap. 8. § 11. and 12 Geo. I. cap. 28. § 19.

If ſold for more than the duties.

As ſuppoſe,

| | *l.* | *s.* | *d.* |
|---|---|---|---|
| 582 ells of plain Holland's linen, under $1\frac{1}{8}$ ell, ſold for —— | 116 | 8 | 0 |
| The amount at the rate | 145 | 10 | 0 |
| | 7 | 5 | 6 |
| Diſcount —— | 0 | 7 | $3\frac{1}{4}$ |
| N° 1 —— | 6 | 18 | $2\frac{3}{4}$ |
| 2 —— | 6 | 18 | $2\frac{3}{4}$ |
| 3 —— | 2 | 6 | $0\frac{3}{4}$ |
| III —— | 3 | 2 | $2\frac{1}{2}$ |
| 5 —— | 7 | 5 | 6 |
| The total duty —— | 26 | 10 | $2\frac{3}{4}$ |
| And ſuppoſe the charges to be — | 2 | 7 | 6 |
| | 28 | 17 | $8\frac{3}{4}$ |
| The ſurplus, to be charged to the branch of Cuſtoms | 87 | 10 | $3\frac{1}{4}$ |
| | 116 | 8 | 0 |

If ſold for leſs than the duties.

As ſuppoſe,

| | | | |
|---|---|---|---|
| 348 ℔ of Succus liquoritiæ, ſold for —— | 14 | 10 | 0 |
| The charges —— | 0 | 12 | 6 |
| The net produce to be charged to the proper branches — | 13 | 17 | 6 |

| | | | |
|---|---|---|---|
| The amount at the rate | 17 | 8 | 0 |
| | 0 | 17 | $4\frac{3}{4}$ |
| Diſcount — | 0 | 0 | $10\frac{1}{2}$ |
| N° 1 —— | 0 | 16 | $6\frac{1}{4}$ |
| 2 —— | 0 | 5 | 6 |
| 3 —— | 0 | 1 | 10 |
| 4 —— | 0 | 3 | 8 |
| 5 —— | 0 | 17 | $4\frac{1}{2}$ |
| 9 —— | 16 | 6 | 3 |
| 14 —— | 0 | 11 | 7 |
| The full duty | 19 | 2 | 9—being more than the net produce. |

And therefore the quantity muſt be reduced after the manner of the next example, and will be found to be $252\frac{1}{3}$ ℔, the duties whereof are equal to the net produce of the ſale, as appears by the following operation.

The

| | | | |
|---|---|---|---|
| The amount of the rate of 252⅓ ℔ of Succus liquoritiæ — | 12 | 12 | 4 |
| | 0 | 12 | 7½ |
| Discount — | 0 | 0 | 7½ |
| N° 1 — | 0 | 11 | 11¾ |
| 2 — | 0 | 3 | 11¾ |
| 3 — | 0 | 1 | 3¾ |
| 4 — | 0 | 2 | 7½ |
| 5 — | 0 | 12 | 7¼ |
| 9 — | 11 | 16 | 6¾ |
| 14 — | 0 | 8 | 5¾ |
| The total duty, equal to the net produce — | 13 | 17 | 6 |

The proportion.
As 19 2 9 is to 348 ℔,
So is 13 17 6 to 252⅓ ℔.

II. Money paid by way of composition for the duties on goods clandestinely imported, in pursuance of 12 Geo. I. cap. 21. § 32.

Suppose a person to have been guilty of the running of Coffee; for which offence the Treasury have agreed on a composition of 500 l.

The said sum must be applied to the several branches in proportion, as in the following example.

| | C. | | |
|---|---|---|---|
| | 1 | 0 | 0 of Coffee. |
| | 7 | 0 | 0 |
| | 0 | 7 | 0 |
| Discount — | 0 | 0 | 4 4/20 |
| N° 1 — | 0 | 6 | 7 10/20 |
| 2 — | 0 | 6 | 7 10/20 |
| 3 and 4 — | 0 | 6 | 7 10/20 |
| 5 — | 0 | 7 | 0 |
| 10 — | 0 | 6 | 6 15/20 |
| 42 — | 11 | 4 | 0 |
| The total duty per hund. weight | 12 | 17 | 6 3/20 |

Then say,
As £ 12 17 6 3/20 is to C. 1 0 0, so is 500 l. to C. 38 3 9 5/12.

So that if the several respective duties are charged upon that quantity, they will shew the proportion in which the above composition-money is to be applied, viz.

C.
38 3 9 5/12 Coffee.

| | | | |
|---|---|---|---|
| | 13 | 11 | 10 |
| | 0 | 13 | 7 |
| N° 1 — | 12 | 18 | 3 |
| 2 — | 12 | 18 | 3 |
| 3 — | 4 | 6 | 1 |
| 4 — | 8 | 12 | 2 |
| 5 — | 13 | 11 | 10 |
| 10 — | 12 | 14 | 10 |
| 42 — | 434 | 18 | 7 |
| | 500 | 0 | 0 |

Examples of the computation of the duties on goods and merchandizes exported, and brought coastwise.

EXPORTED.

| C. | | | | | | |
|---|---|---|---|---|---|---|
| 5 | 3 | 14 | tanned Calve skins | 0 | 5 | 10½ |
| | | 11 | chalder of Coals, Newcastle measure, in a *British* ship | 1 | 13 | 0 |
| 20 | 0 | 0 | *British* copperas, at 4s. 6d. per hundred | 0 | 4 | 6 |
| 120 | 0 | 0 | foreign Fustick | 0 | 15 | 0 |
| | | 5 | White woollen broad-cloths | 1 | 5 | 0 |
| 200 | 0 | 0 | Lapis calaminaris, at 3s. per hundred | 1 | 10 | 0 |
| 80 | 0 | 0 | foreign Redwood | 3 | 0 | 0 |
| 30 | 0 | 0 | Tin | 4 | 10 | 0 |
| | | | N° 19, or Subsidy outwards | 13 | 3 | 4½ |
| | | | 10, for Lapis calaminaris | 1 | 0 | 0 |
| | | | 30, for Coals | 1 | 13 | 0 |
| | | | Total duty | 15 | 16 | 4½ |

BROUGHT COASTWISE into any Out-port.

| Chal. | Bush. | | Duties paid down. | | |
|---|---|---|---|---|---|
| 120 | 18 | Coals | 18 | 1 | 6 |
| 20 | 0 | Culm | 0 | 12 | 0 |
| Twenty tons of Coals | | | 2 | 0 | 0 |
| | | | 20 | 13 | 6 |
| | | Discount 2½ per cent. | 0 | 10 | 4 |
| | | N° 22 | 20 | 3 | 2 |
| | | 23 | 13 | 8 | 9½ |
| | | Total duty | 33 | 11 | 11½ |

BROUGHT COASTWISE into the port of LONDON.

| Chal. | Bush. | | Duties paid down. | | | | | |
|---|---|---|---|---|---|---|---|---|
| 120 | 18 | Coals | 18 | 1 | 6 | | N° 24. | |
| 20 | 0 | Culm | 0 | 12 | 0 | | 18 | 1 6 |
| Twenty tons of Coals | | | 2 | 0 | 0 | | 3 | 0 0 |
| | | | | | | | 3 | 0 0 |
| | | | 20 | 13 | 6 | | | |
| | | Discount 2½ per cent. | 0 | 10 | 4 | | 24 | 1 6 |
| | | | | | | Disc. | 0 | 12 0½ |
| | | N° 22 | 20 | 3 | 2 | | | |
| | | 23 | 13 | 8 | 9½ | | 23 | 9 5½ |
| | | 24 | 23 | 9 | 5½ | | | |
| | | Total duty | 57 | 1 | 5½ | | | |

SECTION

## SECTION II.

The ſeveral Allowances and Bounties payable out of the Duties of the Cuſtoms, the Bounties and Drawbacks on Britiſh exciſeable goods exported, and the Premium on Naval ſtores imported; together with Inſtructions in regard to the performance of the reſpective regulations required by law.

1. BOunty on Corn exported.
2. Bounty on Britiſh refined ſugar exported.
3. Bounty on Britiſh-made ſailcloth exported.
4. Bounty on Spirits drawn from barley, malt, or other corn exported.
5. Bounty on Britiſh manufactures of ſilk exported.
6. Bounty on Britiſh-made gunpowder exported.
7. Bounty on Ships employed in the Whale-fiſhery.
8. Bounty for encouragement of the Britiſh white-herring fiſhery.
9. Bounty on Ships built for, and employed in the Britiſh white-herring fiſhery.
10. Bounty on Britiſh and Iriſh linens exported.
11. Bounty or premium on Britiſh plantation indico imported.
12. Allowance on damaged Tobacco imported.
13. Allowance or drawback of the duties of Coals uſed in copper or tin mines.
14. Allowance on damaged or corrupt Wines imported.
15. Allowance of portage.
16. Drawback of the Exciſe duty on Britiſh-made candles exported.
17. Drawback of the Exciſe duty on Hides or Calve-ſkins, rough or tanned; Hides or Calve-ſkins, dreſſed or curried; Sheep-ſkins and Lamb-ſkins, tanned, tawed, or dreſſed, exported.
18. Drawback of the Exciſe duty on Britiſh-made ſope exported.
19. Drawback of the Exciſe duty on Britiſh-made paper exported.
20. Drawback of the Exciſe duty on Silks, Silk handkerchiefs, Callicoes, and all Linens and Stuffs printed, ſtained, painted or dyed, in Great-Britain, exported.
21. Drawback of the Exciſe duty on Britiſh-made ſtarch exported.
22. Bounty or allowance on Gold and Silver thread, Lace or Fringe, made in Great-Britain, exported.
23. Drawback on Boots, Shoes, and other manufactures of Britiſh-tanned leather, exported.
24. Drawback of the Exciſe duty on Britiſh-wrought plate exported.
25. Drawback of the Exciſe duty on Glaſs made in Great-Britain exported.
26. Drawback of the Exciſe or inland duty on Britiſh-made ſalt exported.
27. Bounty on Fiſh and Fleſh exported.
28. Premium on Naval ſtores imported.
29. *Drawback of the Exciſe duty on Strong beer, Strong ale, Mum, Cyder, and Perry, made in Great-Britain, exported.* 1 *Will. and Mar. cap.* 22, *&c.*
30. *Drawback of the Exciſe duty on Spirits drawn from Corn in Great-Britain, without any mixture of other materials, exported.* 6 *Geo. II. cap.* 17.
31. *Drawba k of the Exciſe on Spirits exported.* 16 *Geo. II. cap.* 8.

I. The

## I. The Bounty on CORN exported.

| | | Price per quarter Winchester measure. | | | Bounty per quarter Winchester meas. | | |
|---|---|---|---|---|---|---|---|
| | | *l.* | *s.* | *d.* | *l.* | *s.* | *d.* |
| By 1 Will. and Mar. cap. 12. § 2. | WHEAT | 2 | 8 | 0 | 0 | 5 | 0 |
| | RYE | 1 | 12 | 0 | 0 | 3 | 6 |
| | BARLEY | 1 | 4 | 0 | 0 | 2 | 6 |
| | MALT | 1 | 4 | 0 | 0 | 2 | 6 |
| | *But the Excise of 6 d. per bushel must not be reckoned into the price of the Malt. 13 and 14 of Will. III. cap. 5. § 31. 12 Ann. cap. 2. § 3.* | | | | | | |
| By 5 Ann. cap. 8. article 6. | BEER, alias BIGG | 1 | 4 | 0 | 0 | 2 | 6 |
| | MALT made of WHEAT | 2 | 8 | 0 | 0 | 5 | 0 |
| 5 Ann. cap. 29. § 10. 15. | OATMEAL, when OATS do not exceed | 0 | 15 | 0 | 0 | 2 | 6 |

(*a*) When the above sorts of Corn, either ground or unground, do not, at the port of exportation, exceed the respective prices in the first column, and shall be shipped on board any *British* ship, whereof the master, and at least two-thirds of the mariners, are *British* subjects, in order to be exported to parts beyond the seas, the exporter is to be allowed the respective bounties in the second column; provided a certificate in writing, under the hand of the exporter, containing the quantity and quality of the Corn, be first brought to the collector of the port, and the truth thereof confirmed by the oath of one or more credible person or persons; and bond be given by the exporter, in the penalty of 10 l. for every ton of Oatmeal, or forty bushels of Beer, alias Bigg, and 200 l. at least for every 100 tons of all the other sorts (i. e. eight shillings per quarter) that the same shall be exported into parts beyond the seas, and not be relanded in Great-Britain, or the islands of Guernsey or Jersey.

(*b*) In order to adjust the quantity for which the bounty is to be paid, the Corn is to be admeasured by the proper officers of the Customs, who, for the greater expedition, may make use of a tub or measure containing four Winchester bushels; or if the said Corn be intended to be exported in sacks, they are to choose two out of any number not exceeding twenty sacks, and so in proportion, and thereby compute the whole quantity; but if exported from London, may be measured by the sworn meters, from whose certificate the searchers may certify the quantity shipped for exportation.

(*c*) But with respect to Malt, the bounty is to be allowed after the rate of thirty quarters, and no more, for every twenty quarters of Barley, or other Corn or Grain entered and made into Malt for exportation; as shall appear by a certificate from the proper officer, with whom the Corn or Grain, intended to be made into Malt for exportation, was entered.

(*d*) And with respect to Wheat meal, or other ground Corn or Grain, the same bounty, and no more, is to be allowed for 224 pounds weight thereof, as is allowed for four bushels of the same kind of Corn or Grain unground,

(*a*) { 1 Will. and Mar. cap. 12. § 2.
5 Ann. cap. 29. § 10.
3 Geo. II. cap. 7. § 15. }

(*b*) 2 Geo. II. cap. 18. § 4, 5.
(*c*) 3 Geo. II. cap. 7. § 14, 15.
(*d*) 24 Geo. II. cap. 56. § 1.



and

and ſo in proportion. And if it is brought to be ſhipped off in ſacks, the proper officer may chooſe and weigh two ſacks out of any number not exceeding twenty ſacks; and ſo in proportion for any greater quantity, and thereby compute the weight of the whole. And the bounty money is to be paid to the exporter accordingly, upon producing a certificate from the proper officer of the Cuſtoms, atteſting the quantity, quality, and weight thereof.

(*e*) The aforeſaid bounty to be paid by the collector of the port, upon demand made by the exporter, unleſs he has not ſufficient money in his hands; and then (except for Bigg and Oatmeal) he is to certify the ſame to the commiſſioners of the Cuſtoms, who are to cauſe the money to be paid by the receiver-general within three months.

(*f*) When the certificate abovementioned, annexed to the debenture for Corn exported, is produced to the commiſſioners of the Cuſtoms at London, they are immediately to cauſe an indorſement to be made on the back of the debenture, of the day when it was produced, and as ſoon as conveniently may be, ſign their order to the receiver-general for payment.

(*g*) If any ſuch debenture remains unſatisfied more than ſix months after the day it has been produced to the commiſſioners of the Cuſtoms at London, intereſt, at the rate of three per cent. per annum, is to be allowed thereon, from the end of the ſaid ſix months to the time of payment, or to the time of proper notice given thereof.

(*h*) The receiver-general, when he has ſufficient money in his hands, is to give notice in writing, to be affixed on three or more doors of ſome publick place in the Cuſtom-houſe, London, and to be advertiſed in the London Gazette, that on a certain day therein limited, and on the four days following (ſo as ſix days intervene between the date of the notice and the day ſo limited, and ſo as Sundays and holidays be not included in ſuch four days) he ſhall be ready to pay the principal and intereſt of ſuch debentures, which have remained unſatisfied above ſix months from the time of their being produced as above, or principal of ſuch debentures, which have not exceeded the ſaid ſix months; after the expiration of which five days, all intereſt is to ceaſe, though the money due ſhould not then be demanded.

(*i*) Theſe debentures are to be paid by the receiver-general, without fee or reward, in courſe, reſpect being had to the times when they were produced to the commiſſioners of the Cuſtoms, without any preference, and are aſſignable by indorſement thereon.

(*k*) The ſame allowances are granted, and rules to be obſerved, with reſpect to debentures for Corn exported from Scotland; with this difference, that the certificate is to be made to the commiſſioners of Edinburgh, and notice of payment to be publiſhed in the Edinburgh Courant, and affixed in the Cuſtom-houſe, Edinburgh.

(*l*) The aforeſaid bond, given for the exportation, may be delivered up to be cancelled, upon producing a certificate under the common ſeal of the chief magiſtrate in any place beyond the ſeas, or under the hand and ſeal of two known *Britiſh* merchants, teſtifying that the Corn was there landed, or

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(*e*) { 1 Will. and Mar. cap. 12. § 2.
12 and 13 Will. III. cap. 10. § 91.
5 Ann. cap. 29. § 10.
3 Geo. II. cap. 7. § 15. }
(*f*) 26 Geo. II. cap. 15. § 6.
(*g*) 26 Geo. II. cap. 15. § 1.
(*h*) 26 Geo. II. cap. 15. § 2. 4.
(*i*) 26 Geo. II. cap. 15. § 5. 7. 8.
(*k*) 26 Geo. II. cap. 15. § 9, 10, 11, 12.
(*l*) { 1 Will. and Mar. cap. 12. § 2.
5 Ann. cap. 29. § 10. }

upon

upon proof by credible persons, that it was taken by enemies, or perished in the seas.

(*m*) Malt relanded in Great-Britain is forfeited, with treble the value, besides the penalty of the bond.

---

(*m*) 3 Geo. II. cap. 7. § 15. and since continued yearly with the Malt Act.

## II. The Allowance on British Refined Sugar exported.

| | | |
|---|---|---|
| By 9 and 10 Will. III. cap. 23. § 9. — 5 Ann. cap. 8. art. 6. | Was granted from 31 January 1699, during the continuance of the New subsidy; Upon Sugar refined in Great-Britain, for every hund. weight exported – | 0 3 0 |
| 2 & 3 Ann. cap. 9. § 3. — 4 — 6. — 2. — 5 — 19. — 8. — 1 Geo. I. — 12. — 8. | Was granted during the continuance of the One-third subsidy; A further allowance on the same, for every hundred weight exported — | 0 1 0 |
| 6 Geo. II. cap 13. § 10. — 11 — 18. — 2. — 19 — 23. — 1. — 26 — 32. — 5. — 29 — 26. — 1. | Was granted from 24 June 1753 for five years. Further continued for seven years. Further continued for seven years. Further continued to 24 June 1756. Further continued for three years. A further allowance on the same, for every hundred weight exported — | 0 2 0 |
| 21 Geo. II. cap. 2. § 6. | Was granted from 1 March 1747, during the continuance of the Subsidy 1747; A further allowance on the same, for every hundred weight exported — | 0 3 0 |
| | Total bounty | 0 9 0 |

(*a*) To be paid at the Custom-house to the exporter within thirty days after the demand thereof; oath being first made by the refiner, that the Sugar, so exported, was produced from Brown and Muscovada sugar, charged by the Acts of 9 and 10 Will. III. cap. 23. and of 2 and 3 Ann. cap. 9. and by 21 Geo. II. cap. 2. (that is to say, charged with the New subsidy, One-third subsidy, and Subsidy 1747) and that, as he verily believes, the same was imported from his majesty's plantations in America, and the duty duly paid at the time of the importation thereof; the exporter making oath, that the same was duly exported, and his majesty's searcher also certifying the shipping thereof, and all other requisites being performed according to the Book of rates.

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(*a*) 9 and 10 Will. III. cap. 23. § 9
2 and 3 Ann. cap. 9. § 3.
6 Geo. II. cap. 13. § 10.
21 Geo. II. cap. 12. § 8.

III. The

## III. The Bounty on Britiſh-made SAILCLOTH exported.

| | | | |
|---|---|---|---|
| By 12 Ann. cap. 16. § 2. | Was granted from 21 July 1713 for 7 years | | and from thence to the end of the then next ſeſſion of parliament. |
| 5 Geo. I. —— 25. — 2. | Further continued —— for 7 years | | |
| 10 —— 17. — 4. | Further continued —— for 7 years | | |
| 8 Geo. II. —— 18. — 1. | Further continued to 25 March 1742 — | | |
| 15 and 16 —— 35. — 1. | Further continued to 1 June 1747 —— | | |
| 20 —— 45. — 1. | Further continued to 1 June 1754 —— | | |
| 27 —— 18. — 6. | Further continued to 29 September 1760 | | |
| | Upon Britiſh-made SAILCLOTH or CANVAS, fit for or made into ſails, for every ell exported —— | Bounty. 0 0 1 | |
| By 4 Geo. II. cap. 27. § 4. | Was granted from 24 June 1741, without limitation, a further allowance for every ell of Britiſh-made SAILCLOTH —— | 0 0 1 | |
| | Total bounty | 0 0 2 | |

(*a*) This bounty is to be paid out of ſuch parts of the Old ſubſidy as are applicable to incidents, upon the exporter making oath, that ſuch Sailcloth was made in Great-Britain, is actually exported, or ſhipped to be exported, without any intention to be relanded in Great-Britain; and that no former reward upon theſe Acts was made for the ſame.

(*b*) Such Sailcloth, upon which the bounty has been given, relanded in Great-Britain, ſhall be forfeited; and every perſon concerned in bringing back, or relanding the ſame, ſhall forfeit two ſhillings for every ell ſo brought back or relanded.

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(*a*) 12 Ann. cap. 16. § 2. 23 Geo. II. cap. 21. § 26. 26 Geo. II. cap. 32. § 9.

(*b*) 12 Ann. cap. 16. § 3.

## IV. The Bounty on SPIRITS drawn from Barley, Malt, or other Corn, exported.

By 6 Geo. II. cap. 17. § 10. was granted without limitation, viz.

| | |
|---|---|
| SPIRITS drawn from Barley, Malt, or other Corn, for every ton thereof —— | Bounty. 1 10 0 |

(*a*) To be paid to the exporter by the commiſſioners of the Cuſtoms, or other proper officer belonging to them, when Barley is at 24 s. per quarter, or under, upon ſuch proof of the exportation, as is directed by 1 Will. and Mar. cap. 12. and out of ſuch duties as are liable to the payment of the bounties on Corn exported, in the ſame manner as if the reſpective quantity of Barley, Malt, or other Corn, had been exported, allowing that twelve quarters of Barley or Malt are made uſe of in making one ton of Spirits.

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(*a*) 6 Geo. II. cap. 17. § 10.

## V. The Bounty on British MANUFACTURES OF SILK, &c. exported.

| | | | | |
|---|---|---|---|---|
| By 8 Geo. I. cap. 15. § 1. | granted from | 25 March 1722, | to | 25 March 1725. |
| 11 ——— 29. —2. | thence continued | ——— | to | 25 March 1728. |
| 2 Geo. II. cap. 28. —4. | thence | ——— | to | 29 Sept. 1734. |
| 8 ——— 18. —2. | thence | ——— | to | 25 March 1742. |
| 15 and 16 —— 35. —2. | thence | ——— | to | 1 June 1747. |
| 20 ——— 45. —2. | thence | ——— | to | 1 June 1754. |
| 26 ——— 32. —4. | thence | ——— | to | 24 March 1758. |

And from thence to the end of the then next session of parliament.

Upon due exportation of the British manufactures of silk hereafter mentioned, there is to be allowed the following respective bounties, viz.

| | |
|---|---|
| RIBBONS and STUFFS of SILK ONLY, the pound avoirdupoise weight | 0 3 0 |
| SILKS and RIBBONS of SILK mixed with GOLD or SILVER, the pound avoirdupoise weight | 0 4 0 |
| SILK STOCKINGS, SILK GLOVES, SILK FRINGES, SILK LACES, STITCHING or SEWING SILK, the pound avoirdupoise weight | 0 1 3 |
| STUFFS of SILK and GROGRAM YARN, the pound avoirdupoise weight | 0 0 8 |
| STUFFS of SILK mixed with INCLE or COTTON, the pound avoirdupoise weight | 0 1 0 |
| STUFFS of SILK and WORSTED, the pound avoirdupoise weight | 0 0 6 |

(*a*) To be paid out of the customs, or other duties upon goods imported, by the collector of the port, with the privity of the comptroller, upon a debenture made out from the entry, the shipping verified by the searcher, and the oath of the exporter, that they are of *British* manufacture, and exported without intention of relanding in Great-Britain; he having first given security with one or more persons, in the value of the goods, to the same purpose; and to produce a certificate from the officers of the Customs in discharge thereof, within six months, for such goods as shall be exported to Ireland, Guernsey, Jersey, Alderney, Sark, or Man, and within eighteen months for those to the British plantations; and for what shall be exported to any other foreign parts, a certificate under the common seal of the chief magistrate, or under the hands and seals of two known *British* merchants there residing.

(*b*) But after 1 May 1729, if such goods were sold on the coasts of Africa, or other foreign parts, where certificates of the landing cannot be obtained, or were transhipped at any of the British plantations in America, without being there landed, into ships bound to Africa, or other foreign parts, the bonds given on exportation may be discharged, and vacated, upon proof made within eighteen months from the date of such bonds, upon oath of the master, mate, purser, &c. and also upon oath of the merchant-exporter, if living, that to the best of their knowledge and belief, the said goods have been disposed of at the places therein to be mentioned, and that they have not been relanded, or brought on shore again, in any port or part of Great-Britain.

(*c*) The aforesaid manufactures may, after entry, be opened and examined by the officers, and if wrong entered, are forfeited, with their value; but if

(*a*) 8 Geo. I. cap. 15. § 1. 5.
(*b*) 1 Geo. II. cap. 17. § 9.
(*c*) { 8 Geo. I. cap. 15. § 2, 3.
11 Geo. I. cap. 29. § 2.



right

right entered, must be repacked at the officer's charge, which may be allowed him by the commissioners of the Customs.

(*c*) And in all cases of disputes, touching the manufacture or quality, the *onus probandi* is to lie on the proprietor.

(*d*) No allowance to be made for such manufactures as are mixed with gold, silver, or silk, only at the ends and edges of the piece.

(*e*) Silk stuffs mixed with grogram-yarn, incle, cotton, or worsted, not to have allowance, except at least two-third parts of the ends, or threads of the warp (in the length of the piece) be all silk, or mixed, or twisted with silk in the warp, and the silk mixed in the warp be obvious and apparent to the view of the proper officers of the Customs; and the silk therein used be double the value of the bounty.

(*f*) And if entered or shipped, not being mixed with the quantity of silk required, they are forfeited, with double the value.

(*g*) If relanded, forfeited, with the penalty of the bond, and treble the value.

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(*c*) { 8 Geo. I. cap. 15. § 2, 3.
11 Geo. I. cap. 29. § 2.
(*d*) 8 Geo. I. cap. 15. § 3.
(*e*) { 9 Geo. I. cap. 8. § 9.
1 Geo. II. cap. 17. § 10.

(*f*) { 9 Geo. I. cap. 8. § 10.
11 Geo. I. cap. 29. § 3.
(*g*) { 8 Geo. I. cap. 15. § 4.
11 Geo. I. cap. 29. § 2.

## VI. The Bounty on British-made GUNPOWDER exported.

By 4 Geo. II. cap. 29. § 1. was granted from 24 June 1731 for five years.
10 ———— 27. – 3. further continued to 24 June 1738.
16 ———— 26. – 1. further continued to 24 June 1750.
24 ———— 52. – 4. further continued to 24 Bounty. further continued to 24 June 1757.
And from thence to the end of the then next session of parliament.

| | |
|---|---|
| GUNPOWDER of the MANUFACTURE of GREAT-BRITAIN, exported by way of merchandize, for every barrel containing one hundred pounds net weight, and so in proportion for greater or less quantities ———— | Bounty. 0 4 6 |

(*a*) To be paid to the exporter on a debenture to be made forth by the collector of the Customs (with the privity of the comptroller) at the port of exportation, and the shipping thereof testified by the searcher; the exporter making oath that it is of British manufacture, and to be exported by way of merchandize, and not relanded, or intended to be relanded in Great-Britain; that it is not for the use of the ship in her voyage; and also giving security, in the penalty of 5 l. per barrel, that no part thereof shall be relanded in Great-Britain.

(*b*) To be paid out of customs, or other duties on goods imported.

(*c*) But may not be exported, when it exceeds the price of 5 l. per barrel.

(*d*) Fraudulently relanded (over and above the penalty of the bond) forfeited, and treble the value.

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(*a*) 4 Geo. II. cap. 29. § 1.
(*b*) 4 Geo. II. cap. 29. § 4.

(*c*) 12 Geo. II. cap. 4. § 12.
(*d*) 4 Geo. I. cap. 29. § 3.

## VII. Bounty on Ships employed in the Whale-fishery.

| | l. | s. | d. |
|---|---|---|---|
| By 6 Geo. II. cap. 33. § 1. was granted, during the continuance of the Act 5 Geo. II. cap. 28. for every *British* ship of 200 tons and upwards, manned and navigated according to law, which shall proceed from Great-Britain on the Whale-fishery to the Greenland seas, Davis's streights, or the adjacent seas, a bounty, according to the admeasurement of the ship, for every ton thereof | 1 | 0 | 0 |
| By 13 Geo. II. cap. 28. § 3. continued to 25 December 1750. | | | |
| 22 ——— 45. — 2. ditto —— to 25 December 1757. | | | |
| And by this last recited Act, a further bounty for every ton —— | 1 | 0 | 0 |
| And the whole extended to Ships built in any of his majesty's dominions in America. | | | |
| By 28 Geo. II. cap. 20. the whole continued to 25 December 1764, and from thence to the end of the then next session of parliament, and extended to ships under 200 tons. | | | |
| Total bounty | 2 | 0 | 0 |

(*a*) To be paid to the master or owners, or their assigns, on the return of the ship to Great-Britain, by the receiver-general of the Customs of that part of Great-Britain from whence she departed, out of the Old subsidy; but if he has not sufficient money on that branch, then out of any money arising from any duties under the management of the commissioners of the Customs respectively, if the following regulations are complied with.

(*b*) Every ship, of the burthen of 200 tons or under, must have on board 40 fishing-lines, 120 fathoms each, 40 harpoon-irons, four boats, with seven men to each boat (including a harpooner, a steersman, and a line-manager to each boat) making in the whole 28 men, besides the master and surgeon, with six months provision at least; and every ship of larger burthen, an increase of six men, one boat, 10 such lines, and 10 harpoon-irons, for every 50 tons.

(*c*) After 25 December 1757, every ship employed in this Fishery is to have on board an apprentice, indentured for three years at least, for every fifty tons burthen, otherwise the owners are to lose the bounty; but such apprentice is to be accounted as one of the number of men, which by law ought to be on board such ship.

(*d*) After 25 December 1757, no ship above the burthen of 400 tons shall be intitled to a larger bounty than a ship of 400 tons; nor the owners obliged to fit out, equip, or man any such ship, otherwise than is required for a ship of 400 tons.

(*e*) The ship, before she proceeds on her voyage, must be visited by the proper officer of the Customs at the port from whence she proceeds, who is to examine the above qualifications, and take an account of her tonnage, &c. and certify the same to the commissioners of the Customs, And if it appears, by the oath of one of the owners and the master of the ship, made

(*a*) { 6 Geo. II. cap. 33. § 3
28 Geo. II. cap. 20. § 4.

(*b*) { 6 Geo. II. cap. 33. § 2.
28 Geo. II. cap. 20. § 8.

(*c*) 28 Geo. II. cap. 20. § 5.
(*d*) 28 Geo. II. cap. 20. § 6, 7.
(*e*) 6 Geo. II. cap. 33. § 1.

before

before the collector and comptroller of the port, at the foot of the certificate, that it is really and truly their firm purpose, and determined resolution, that such ship shall forthwith proceed, so manned, furnished, and accoutred, in a voyage to the Greenland seas, or Davis's streights, or the seas adjacent, and there to use their utmost endeavours to take whales, and other creatures living in the sea, and on no other design, and to import the whale-fins, oil and blubber, into Great-Britain (naming the port to which it is their intention to return). And if the master also becomes bound with two sufficient securities, in treble the value of the bounty (which bond is to be taken by the collector, with approbation of the comptroller, and is to be in force for the term of three years against them, for the faithful dealing of the master and ship's company, in regard to the ship and voyage) then any three of the commissioners of the Customs for England or Scotland, respectively, upon receiving such certificate and oath, with a certificate that sufficient security has been given, are to grant to the master and owners full licence to proceed on such voyage.

(*f*) On the return of such ship to the port mentioned in the oath of the master, the proper officers of the Customs are to go on board and view her condition and lading, and take a schedule of the names of the master, mate, and other persons on board, distinguishing the harpooners, and persons more immediately employed in the Fishery, and certify the same, with their observations thereon, and also the real tonnage of the ship; and the master and mate must make oath before the collector and comptroller, on the back of, or annexed to the licence (which is then to be delivered up) that they did in pursuance thereof (mentioning the day of their departure) proceed in a voyage directly to the places aforesaid, and have not since been on any other voyage, or pursued any other design or view of profit; and that they had there (mentioning the time of their stay) used their utmost endeavours to take whales, and other creatures living in those seas; and that all the whale-fins, oil and blubber, imported (if any) in such ship, was truly, and *bonâ fide*, taken in the said seas by the crew of such ship only. This schedule, certificate, licence, and oath, are to be transmitted to the respective commissioners for that part of Great-Britain from whence the ship departed with her licence, who being fully satisfied of their faithful dealings are, on demand, to cause payment to be made of the bounty, as above.

(*g*) Ships fitted out from any of his majesty's dominions in America, to be under the same regulations as those fitted out from Great-Britain, except that they are not to be more than two years old from the first building, which is to be inserted in the oath; and that the certificate is to be returned to the governor or naval-officer, who are to administer the oath, take the bond, and grant the licence.

(*h*) On the arrival of such ship in Great-Britain, the proper officers of the Customs are to proceed as directed for British ships; and the respective commissioners of the Customs, for that part of Great-Britain where she shall arrive, being satisfied of the faithful dealings of the master and others, with respect to the voyage, shall cause payment to be made of the bounty.

(*i*) Also every ship fitted out in America must sail from the port where surveyed, directly on the Whale-fishery, on or before the 1st of May, and not leave Davis's streights, or Greenland, and seas adjacent, before the 20th of August, unless they have such success as to fill as many casks with blubber as

(*f*) 6 Geo. II. cap. 33. § 3.
(*g*) 22 Geo. II. cap. 45. § 5.
(*h*) 22 Geo. II. cap. 45. § 6.
(*i*) 22 Geo. II. cap. 45. § 7.

will

will amount to no less than 200 hogsheads for a ship of 300 tons, and so in proportion, or meet with any unavoidable accident, so as to endanger the lives of the crew; which accident must be declared on the oaths of the master, mate, carpenter, harpooners, line-managers, boat-steerers, and surgeon, or such of them as are living; otherwise she shall lose the benefit of this bounty.

(*k*) The commissioners of the Customs for England and Scotland respectively must, at the beginning of every session of parliament, lay before both houses an account of what number of ships have been employed in this Fishery, with their names and burthens, from whence fitted out, and at what port in Great-Britain discharged, and what quantity of oil or whale-fins each ship imported.

(*k*) 28 Geo. II. cap. 20. § 10.

## VIII. Bounty for encouragement of the British WHITE-HERRING FISHERY.

By 23 Geo. II. cap. 24. § 6. was granted to the Society of the Free British Fishery, for fourteen years, from the 11th of October 1750, the date of their charter.

And by 28 Geo. II. cap. 14. § 4. was further continued for three years.

And is,

For every hundred pounds actually employed in the said Fishery ——— } 3 l. per annum.

(*a*) To be paid to the proprietors of the stock out of the Customs, by the receiver-general of the Customs, by equal half yearly payments, provided the society shall employ 100,000 l. at least in the said Fishery, within eighteen months after the date of their subscription.

(*b*) In order to ascertain the sums from time to time actually expended and employed by the society in the said Fishery, the account thereof must be delivered to the commissioners of the Customs, signed by three at least of the council of the society, as an attestation that they have examined it, and believe it to be just, and attested by the oath of the accountant of the society at the foot of the account; upon which the commissioners are to order payment accordingly.

(*c*) The society are also to lay their accounts annually before Parliament, and if loss should arise by one year's adventure, and there should be gain by succeeding years, the gain must be applied to make good the original stock of 100,000 l. before any dividend is made.

By 28 Geo. II. cap. 14. § 1, 2. this bounty is allowed to the society on the sum of 104,509 l. for two years, to 22 October 1752, and all future interest on that sum is to be computed from that day; and all future computations of interest on any additional sum paid in by the society, in order to be employed in the said Fishery, are to be made from the day on which each sum respectively is paid into the Bank of England.

(*d*) Any number of persons subscribing 10000 l. or upwards, into the stock of the said society, and carrying on the said Fishery under their own management, and on their own account, from the port named by them; con-

(*a*) 23 Geo. II. cap. 24. § 6, 7.
(*b*) 23 Geo. II. cap. 24. § 6.
(*c*) 23 Geo. II. cap. 24. § 7.
(*d*) 23 Geo. II. cap. 24. § 18, 20.

formably,

formably, nevertheless, to this Act and the charter (except as to being obliged to use the marks of the said society) and subscribing under the name of the Fishing Chamber of such city, port, or town, are entitled to the same bounty. But their account of expences, attested by three of their committee, signed by their accountant, and verified by his oath, and also the vouchers if required, is to be transmitted to the society in London, whose accountant is to enter it in their account, delivered to the commissioners of the Customs, as a sum expended in the said Fishery by the said society. The bounty is to be paid to the society in London, and by them paid over to the Fishing Chamber, after deducting the necessary charges of receiving it.

## IX. Bounty on Ships built for, and employed in the British White-herring Fishery.

By 23 Geo. II. cap. 24. § 11, 12, 16. was granted for fourteen years, from the commencement of this Act.
By 28 Geo. II. cap. 14. § 4. further continued for three years.

And is for

| | Bounty. |
|---|---|
| Every decked buss or vessel, from 20 to 80 tons burthen, built in Great-Britain after the commencement of this Act, for the use of the said Fishery, and proceeding thereon from some port in Great-Britain, and fitted out and employed therein by the society of the Free British Fishery, or any other person, manned and navigated according to law, for every ton burthen | 1 10 0 |

To be paid annually to the owners thereof out of the produce of the Customs, subject to the following regulations.

(*a*) Every such vessel must have on board twelve Winchester bushels of salt for every last of fish she is capable of holding, barrelled up in new barrels, and as many more new barrels as she can carry, and two fleets of tanned nets; viz. for a vessel of 70 tons, one fleet of 50 nets on board, each 30 yards upon the rope, and seven fathoms deep; and another fleet of 50 nets in a tender, or proper place on shore, each 30 yards upon the rope, and not under five fathoms deep, and so in proportion. And must have on board at the rendezvous six men for a vessel of 20 tons, and one man more for every five tons above 20; and must return into port with the same number, unless reduced by death, sickness, or desertion, without fraud or collusion.

(*b*) Before she proceeds on such voyage, she must be visited by the proper officer of the Customs, who is to examine if she is qualified as above, and take account of her tonnage by admeasurement, and certify the same to the commissioners of the Customs, and whether she is a proper vessel to be employed in the Fishery. And further, upon one of the owners, or their agent, or a proper officer or agent of the society, and the master of the vessel, making oath at the foot of the certificate, before the collector and comptroller of the port, that it is their firm purpose, and determined resolution, that the vessel shall proceed, so manned, furnished, and accoutred, either to Brassey's sound in Shetland, and be at the rendezvous on or before the 22d of June, and not shoot or wet their nets before the 24th of June, and shall continue fishing among the shoals of herrings as they move southward, unless prevented by loss of masts, or other unavoidable accidents, to the 12th of October;

(*a*) { 23 Geo. II. cap. 24. § 13, 14.
26 Geo. II. cap. 9. § 3, 4.

(*b*) { 23 Geo. II. cap. 24. § 12.
26 Geo. II. cap. 9. § 2. 7.

or

or ſhall proceed to Campbell town in Argyleſhire, or Kirkwall in the Orkney iſlands, and be at the rendezvous on, or before the 12th of September, and continue fiſhing among the ſhoals of herrings as they move to the 11th day of January, unleſs they ſhall ſooner have compleated their loading [1], and fiſh in an orderly manner, without obſtructing others; and ſhall keep a journal of their proceedings, and an account of the quantities of fiſh diſpatched to foreign markets before they come into port, and the quantity they ſhall bring into port with them; and upon the ſame perſons giving ſecurity, in treble the value of the bounty, for the faithful dealings of the maſter and ſhip's company, the collector and comptroller of the port are to give them a licence to proceed on the voyage.

(*c*) But in the interval, between the Shetland and Yarmouth fiſheries, the veſſels may put into any port of Great-Britain or Ireland to change their nets, or otherwiſe prepare for the Yarmouth fiſhery; and are not obliged to carry more than one fleet of nets to the latter fiſhing.

(*d*) Upon the return of the veſſel to her port of diſcharge, the chief officer of the Cuſtoms, or one appointed by him, muſt go on board and examine her condition and lading, and certify the ſame, with their obſervations thereon, and alſo the tonnage and names of the maſter, and other perſons on board [2]; and the maſter muſt make oath, before the collector and comptroller of the port, on the back of the licence, or to be annexed to it, that the veſſel was at one of the places before mentioned at the time appointed, and has not ſince been on any other voyage, or purſued any other deſign, or view of profit; and that they did remain fiſhing according to the directions of this Act, and had at the time of their rendezvous, the quantity of nets and other ſtores, and number of men, as above directed [3]. The licence is to be delivered up, with an account of what was done in purſuance of it; and the certificate, ſchedule, licence and oath, together with the account of the fiſh taken, are to be tranſmitted, by the collector and comptroller of the port, to the commiſſioners of the Cuſtoms for that part of Great-Britain from whence ſhe departed with her licence; who, being ſatisfied of their faithful dealings, are (upon the owners producing a proper certificate, from the receiver of the duty of 6 d. per month from all ſeamen for the uſe of Greenwich-hoſpital, that all money due on that account for every ſeaman on board ſuch veſſel has been paid) to cauſe payment of the bounty to be made by the receiver-general of the Cuſtoms.

(*e*) The ſociety may let out to hire any of their buſſes to be uſed and employed in the ſaid Fiſhery only, and ſubject to the ſame regulations and reſtrictions, as if employed by the ſociety.

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(*c*) 26 Geo. II. cap. 9. § 3. 8. (*d*) 23 Geo. II. cap. 24. §15. (*e*) 28 Geo. II. cap. 14. § 5.

[1] By 28 Geo. II. cap. 14. ſect. 5, 6. the ſociety may follow the White-herring fiſhery in any part of the Britiſh ſeas; and are not to forfeit this bounty, though the buſſes ſhould not arrive at one of theſe places of their rendezvous on the reſpective days appointed, provided ſhe took her departure for one of thoſe places at leaſt five days before the day appointed for their being there.

[2] A true copy of this certificate muſt be tranſmitted by the commiſſioners of the Cuſtoms, with all convenient ſpeed, to the receiver of the duty of 6 d. per month from all ſeamen for the uſe of Greenwich-hoſpital, in London. 28 Geo. II. cap. 14. ſect. 10.

[3] If by virtue of the liberty granted (note [1]) any buſs quits her ſtation, appointed by 26 Geo. II. cap. 9. in order for fiſhing at other ſtations, or does not arrive at one of the ſtations there mentioned on the day appointed, this oath is to be varied, and made conformable to the circumſtances attending ſuch reſpective buſs. 28 Geo. II. cap. 14. ſect. 7.

## X. Bounty on British and Irish Linens exported.

By 29 Geo. II. cap. 15. § 1. was granted from 24 June 1756 for fifteen years, and from thence to the end of the then next ſeſſion of parliament;

| | Bounty. |
|---|---|
| (a) For every yard of British and Irish Linen made of hemp or flax, of the breadth of 25 inches or more, and under the value of 5 d. per yard | 0 0 0½ |
| Of the value of 5 d. and under the value of 6 d. per yard | 0 0 1 |
| Of the value of 6 d. and not exceeding the value of 1 s. and 6 d. per yard | 0 0 1½ |

which ſhall be exported out of Great-Britain to Africa, America, Spain, Portugal, Gibralter, the iſland of Minorca, or the Eaſt-Indies.

(a) To be paid to the exporter, or ſeller for exportation, by the collector of the port from whence the ſame ſhall be exported, out of any monies in his hands ariſing from any duties, revenues, and cuſtoms received at ſuch port.

(b) But not to extend to any Linens that are ſtriped or checkquered, or printed or painted, or made into Buckrams or Tilletings; nor to any Iriſh linen, unleſs of the property of perſons reſiding in Great-Britain, or in his majeſty's plantations in America; nor to ſuch Iriſh linen, whereof the piece or bolt contains 38 yards in length, and 24 inches in breadth, and cloths of different lengths and breadths in proportion, from N° 1. to N° 10. incluſive, weighing from 15 to 44 pounds, as deſcribed in the Act of 9 Geo. II. cap. 37.

(c) Collectors in the out-ports of South-Britain, and in any port of North-Britain, not having money ſufficient in their hands to pay ſuch bounties, are to certify the ſame to the commiſſioners of the Cuſtoms at London and Edinburgh reſpectively, who ſhall cauſe payment thereof to be made by the reſpective receiver-general; and if the receiver-general of Edinburgh hath not money ſufficient in his hands, the commiſſioners at Edinburgh, or any three of them, ſhall certify the ſame to the commiſſioners in London, who are to cauſe payment thereof to be made by the receiver-general there.

(d) The exporter, or ſeller for exportation, ſhall expreſs in his entry, and indorſe on the cocket, the quantity and value of ſuch Linen, and produce a certificate from the ſearcher, verifying the ſhipping thereof, and likewiſe give ſecurity in double the value of the goods, and 100 l. not to reland them in Great Britain, Ireland, or Iſle of Man; and ſhall alſo make oath of the value of ſuch Linens, and that the ſame were made in Great-Britain or Ireland, and (if in Ireland) that at the time of exportation they were the property of a perſon or perſons reſiding in Great-Britain, or in ſome of his majeſty's plantations in America.

(e) After entry of any Linens, as being intitled to this bounty, the ſearcher, or other proper officer, may open and examine any package, to ſee if the goods are rightly entered and indorſed; and if they are ſo, he muſt repack them at his own charge, which ſhall be allowed to the officer by the commiſſioners of the Cuſtoms, if they think it reaſonable.

(f) If any Linen, ſo to be exported for the bounty, ſhall be of greater value than 18 d. per yard, the exporter, or ſeller thereof for exportation (on de-

(a) 29 Geo. II. cap. 15. § 1.
(b) 29 Geo. II. cap. 15. § 7, 8, 9.
(c) 29 Geo. II. cap. 15. § 1.
(d) 29 Geo. II. cap. 15. § 2. 8.
(e) 29 Geo. II. cap. 15. § 3.
(f) 29 Geo. II. cap. 15. § 4.

mand in writing made by the cuſtomer or collector and comptroller of the port of exportation) ſhall cauſe it to be delivered into the King's warehouſe; and the collector ſhall pay to the exporter, &c. (out of any money in his hands) the value of 1 s. and 7 d. per yard, taking his receipt for the ſame; and ſuch Linen to be publickly ſold, and out of the produce thereof the money to be replaced to ſuch funds from which it was borrowed, and one moiety of the overplus, if any, to be paid into the Exchequer to the Sinking Fund, the other to the officer who ſearched and examined the Linen.

(*g*) If the exporter of ſuch Linen, ſo demanded, refuſes to cauſe the ſame to be delivered up; and if any ſuch Linen, entered for exportation, of the value of 6 d. per yard, and not exceeding 18 d. per yard, ſhall be found to be under the value of 6 d. per yard; or entered for exportation at the value of 5 d. per yard, and not amounting to the value of 6 d. per yard, be found to be under the value of 5 d. per yard; or of ſuch Linen as ſhall be leſs in quantity than is indorſed on the cocket, or ſhall be found to be under the breadth of 25 inches, or entered and indorſed under a wrong denomination, whereby the bounty may be fraudulently received; all ſuch Linen, and alſo all the goods in every package, indorſed on ſuch cocket, ſhall be forfeited, and the exporter to loſe the benefit of the bounty.

(*h*) Any ſuch Linen, for which the bounty has been given or claimed, relanded in Great-Britain, Ireland, or the Iſle of Man, is forfeited, and every perſon concerned in bringing back, or relanding it, forfeits one ſhilling per yard.

(*i*) Bonds taken, or debentures made, purſuant to this Act, are not chargeable with the Stamp duties.

(*k*) Any perſon, legally convicted of falſely making any oath required by this Act, is to forfeit 200 l. and be impriſoned for twelve months.

(*l*) In caſe of any queſtion, whether the Linens are of the manufacture of Great-Britain or Ireland, the *onus probandi* is to lie upon the exporter or ſeller for exportation.

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(*g*) 29 Geo. II. cap. 15. § 5.
(*h*) 29 Geo. II. cap. 15. § 6.
(*i*) 29 Geo. II. cap. 15. § 10.
(*k*) 29 Geo. II. cap. 15. § 11.
(*l*) 29 Geo. II. cap. 15. § 12.

## XI. Premium or Bounty on Britiſh plantation-made Indico imported.

By 21 Geo. II. cap. 30. § 1. 6. 8. was granted for ſeven years, from 25 March 1749.

By 28 Geo. II. cap. 25. § 1. further continued to 25 March 1763; and from thence to the end of the then next ſeſſion of parliament.

| | |
|---|---|
| For every pound weight of good and merchantable Indico, free from any falſe mixture, and fit for dyers uſe, imported directly from any of the Britiſh colonies or plantations in America, in a ſhip which may lawfully trade thither, manned as by law required, and being of the growth or product of the plantation from whence imported, and being worth 3 s. per pound weight, when the beſt French, or other Indico equal with the beſt French, is 4 s. per pound weight, and ſo in proportion | Bounty. 0 0 6 |

To be paid upon demand to the importer by the collector of the port of importation, out of the Customs; but if he has not money sufficient in his hands, he must certify the same to the commissioners of the Customs, who are to cause it to be paid by the receiver-general of the Customs in England or Scotland respectively, according to the place of importation.

(*a*) But to intitle the importer to this premium, the person who ships the Indico in America must, before the ship is cleared out, produce to the governor, lieutenant-governor, collector and comptroller of the Customs, and naval-officer of the colony, or any two of them, a certificate signed and sworn before a justice of the peace by the planter, or his known agent, and attested by the justice, "that a quantity of Indico, expressing the weight thereof, had been "sent from his Indico work to be shipped off, or was sold to the person therein "named, and was of the growth of his plantation situate in the district, division, "or parish of ———, within the island or colony of ———;" and also sign a certificate himself before the said officers, "that the Indico shipped by him is "the same mentioned in the planter's certificate;" upon which they are to deliver to him a certificate, under their hands and seal of office, of "having re-"ceived such certificate, and that at the same time the planter's certificate was "produced and left with them." This last certificate must be produced to the chief officer of the Customs at the port of importation, together with a certificate from the commander of the vessel importing the Indico, "that the same "was shipped on board his vessel, within such British colony in America, as "mentioned in the said certificate;" and also a certificate signed by the surveyor, land-waiters or searchers of the Customs of the port where landed, or any two of them, specifying "the weight, and that it is good and merchanta-"ble, free from false mixture, and of such quality as to be intitled to the "premium;" which certificate they must grant within ten days after landing, unless they can assign sufficient cause for refusal. Upon producing the several certificates to the proper officer, the premium is to be paid.

(*b*) The officers of the Customs before making out the certificates are to examine the Indico, by opening the package, and shifting it so as to see the whole contents, and if it is good and merchantable, and free from false mixture, and of the value required.

(*c*) In case of any dispute about the quality of the Indico, if in the port of London, the commissioners of the Customs may call two or more dyers, dry-salters, or brokers, or others well skilled in it, who are to declare upon oath, if required, their opinion as to the quality, and whether it is intitled to the premium; if in the out-ports, samples are to be sent up to the commissioners of the Customs in London or Edinburgh respectively, to be inspected and adjudged there.

(*d*) No fee, gratuity, or reward, to be taken by any officer of the Customs for examining, viewing, or delivering such Indico, or for signing any certificate, or paying the premium, on forfeiture of 100 l. loss of office, and being incapable of serving his majesty.

(*e*) Certificates, and debentures, made out in pursuance of this Act, are not chargeable with the Stamp duties.

(*f*) No person may enter, or cause to be entered, any foreign made Indico, under the name of British plantation-made Indico, on forfeiture thereof; or mix, or cause to be mixed, any foreign Indico, or other false mixture, with

(*a*) 21 Geo. II. cap. 30. § 2, 3, 4.
(*b*) 21 Geo. II. cap. 30. § 7, 8.
(*c*) 21 Geo. II. cap. 30. § 9.
(*d*) 21 Geo. II. cap. 30. § 10.
(*e*) 21 Geo. II. cap. 30. § 11.
(*f*) 21 Geo. II. cap. 30. § 5.

that made in the British plantations, in order to obtain the premium, on forfeiture of the whole, and double the value thereof.

(*g*) Any governor, lieutenant governor, collector, or comptroller of the Customs, naval-officer, merchant, trader, or factor, or master, or commander of a ship, or any other person, falsely making a certificate of the produce or manufacture of any Indico, or counterfeiting any certificate by this Act required, in order to obtain the premium, is to forfeit 200 l. and if an officer of the Customs, also to lose his office, and be incapable of serving his majesty.

(*h*) If any Indico, made in the British plantations in America, shall be exported after the 25th of March 1749, the exporter, before entry thereof, is to pay to the collector of the Customs, at the port of exportation, 6 d. for every pound weight, allowed as a premium by this Act, over and above any other duty it is subject to pay on exportation, on forfeiture thereof, and double the value; and in case of a dispute, whether it is of the growth, product, and manufacture of the British plantations in America, the *onus probandi* is to lie upon the owner or claimer.

(*i*) Penalties and forfeitures, by this Act, may be prosecuted in any of his majesty's courts of record at Westminster, the court of Exchequer in Scotland, or any of the courts of Admiralty, in his majesty's plantations in America respectively; and are to be divided, if in Great-Britain, one moiety to his majesty, and the other to the person who shall sue for the same; if in his majesty's plantations in America, one-third to his majesty, one-third to the governor of the plantation, and one-third to the person who shall sue for the same.

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(*g*) 21 Geo. II. cap. 30. § 15.
(*h*) 21 Geo. II. cap. 30. § 12, 13, 14.
(*i*) 21 Geo. II. cap. 30. § 16, 17.

## XII. Allowance on damaged Tobacco imported.

(*a*) If any British plantation Tobacco hath received damage on board any ship at sea, or by the ship's being forced on shore in any part of Great-Britain; or after arrival, by the ship's bulging on an anchor, or by the lighter into which the Tobacco is put in order to be landed; the merchant refusing to pay, or secure the duty for the same, hath liberty to separate such damaged Tobacco, by cutting it off from the hogshead, or other package.

(*b*) For every pound of damaged Tobacco, so cut off, the merchant is to be allowed ——————————— } 0 0 0½

To be paid by the commissioners or collectors, or other chief officers of his majesty's Customs.

But such allowance not to exceed thirty shillings on any one hogshead.

(*c*) Such damaged Tobacco cut off to be burnt and destroyed.

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(*a*) 9 Geo. I. cap. 21. § 4. 13.
(*b*) 9 Geo. I. cap. 21. § 13.
(*c*) 9 Geo. I. cap. 21. § 4.

XIII. Allow-

## XIII. Allowance or drawback of the duties on COALS used in melting Copper or Tin ores within the Counties of Cornwall and Devon, or in fire-engines for draining Tin or Copper mines in Cornwall.

(*a*) All COALS used in either of the above works, and for which the duties have been first answered, upon proof, by oath made before the customer or collector of the said duties, that they have been so used, shall have a drawback of all the duties; to be repaid by the collector of the duties to the person making such proof.

(*a*) { 9 Ann. cap. 6. § 54.
14 Geo. II. cap. 41. § 3.

## XIV. Allowance on damaged, corrupt, or unmerchantable WINES imported.

(*a*) If any merchant, finding his Wine on importation to be damaged, corrupt, or unmerchantable, shall refuse to pay or secure the duties for the same; the commissioners of the Customs may cause such Wines to be received into the custody of the proper officers, and to be publickly sold, in order to be distilled into Brandy, or made into Vinegar, taking sufficient security that they be not made use of for any other purpose whatsoever; and shall cause the produce of such sale to be paid to the merchant, as a compensation for the freight, and other charges, not exceeding the allowances following.

| | | |
|---|---|---|
| For every ton of WINE | of the growth of Germany, or which pay duty as such | 4 0 0 |
| | of the growth of France | 4 0 0 |
| | of the growth of Spain, Portugal, or elsewhere | 8 0 0 |

The security to be discharged, on a proper certificate that the Wines have been so made use of within three months after delivery out of the warehouse.

The overplus, if any, to be replaced to the duties, out of which the warehouse rent, and other charges attending the sale, have been advanced.

(*b*) But no allowance to be made for any Wines, unless imported in casks, on board a merchant ship, directly from the place of the growth, or the usual place of first shipping.

(*c*) Except as to ships stranded; in which case, the Wines salved may be put on board any other ship or vessel, and carried to any lawful port of this kingdom, and be intitled to the aforementioned allowance.

(*a*) { 6 Geo. I. cap. 12. § 3, 4.
12 Geo. I. cap. 28. § 20.

(*b*) 8 Geo. I. cap. 18. § 19.
(*c*) 8 Geo. I. cap. 18. § 20.

## XV. Allowance of PORTAGE.

PORTAGE is a bounty given by the commissioners of the Customs, by virtue of their patent, to masters of ships inwards, for making true reports of their ships and cargoes, and otherwise demeaning themselves according to law and custom, and is granted on the net amount of the undermentioned branches paid or secured for the goods imported in their respective ships, certified by the

the proper officer of the port (damages and over-entries first to be deducted) and is as follows.

| | | | | |
|---|---|---|---|---|
| WINES | 0 | 6 | 8 | per cent. on the net amount of the branches of Customs and Impost. |
| CURRANTS | 0 | 6 | 8 | per cent. on the net amount of the branch of Customs. |
| NORWAY GOODS | 2 | 0 | 0 | |
| OTHER GOODS | 0 | 10 | 0 | |

Note, that no Portage is to be granted, when it doth not amount to ten shillings, except for Norway goods.

## XVI. Drawback or repayment of the duty of Excise on British-made CANDLES.

| | | | | | Drawb. |
|---|---|---|---|---|---|
| CANDLES MADE OF WAX | (a) the pound weight avoirdupoise | 0 | 0 | 4 | 0 0 8 |
| | (b) the pound weight avoirdupoise | 0 | 0 | 4 | |
| CANDLES MADE OF TALLOW, and other CANDLES | (a) the pound weight avoirdupoise | 0 | 0 | 0½ | 0 0 1 |
| | (b) the pound weight avoirdupoise | 0 | 0 | 0½ | |

(c) To be repaid to the exporter by the collector of the Excise, on proof made before him, upon oath, of the payment of the duties; and the collector giving a certificate thereof to the exporter, expressing kinds and quantities, and payment of duties; which certificate being produced to the collector of the Customs at the port of exportation, and the exporter giving sufficient security, before shipping, that the Candles shall not be relanded in Great-Britain, and likewise making oath, that they are the same mentioned in the certificate, the collector of the Customs is to give to the exporter a debenture, expressing the true kinds and quantities exported.

(d) If relanded (over and above the penalty of the bond) the Candles are forfeited, or their value.

(a) 8 Ann. cap. 9. 9 Ann. cap. 21.
(b) 9 Ann. cap. 6. 3 Geo. I. cap. 7.
(c) 8 Ann. cap. 9. § 24. 26.
(d) 8 Ann. cap. 9. § 25.

## XVII. Drawback or repayment of the duty of Excise on HIDES or CALVE-SKINS, rough or tanned; HIDES or CALVE-SKINS, dressed or curried; SHEEP-SKINS and LAMB-SKINS, tanned, tawed, or dressed, in Great-Britain, exported.

By 9 Ann. cap. 11. § 39. and 10 Ann. cap. 26. § 4. any Hides or Calve-skins, tanned, tawed, or dressed, were to draw back two-thirds of the duties laid on by those Acts respectively.

But by 10 Ann. cap. 26. § 6. it is there explained, that those Acts, as to the drawback, comprehended only tanned or rough Hides, and Calve-skins, &c.

Therefore the drawback is as follows.

TANNED

| | | Drawback. |
|---|---|---|
| (a) TANNED or ROUGH HIDES, and CALVE-SKINS, the pound weight avoirdupoise | by 9 Ann. cap. 11. 0 0 $0\frac{2}{3}$ | 0 0 1 |
| | by 10 Ann. cap. 26. 0 0 $0\frac{1}{3}$ | |
| (b) HIDES, or CALVE-SKINS, dressed or curried, the pound weight, as they shall weigh at the Custom-house | | 0 0 1 |
| SHEEP-SKINS, (c) and LAMB-SKINS — tanned for glovers and bazils, dressed in alum and salt, or meal, or otherwise tawed | the pound weight avoirdupoise | 0 0 $0\frac{1}{2}$ |
| SHEEP-SKINS, (c) and LAMB-SKINS — dressed in oil, the pound weight avoirdupoise | | 0 0 $0\frac{2}{3}$ |

(d) To be repaid to the exporter, by the collector of Excise, on a debenture made forth by the collector of the Customs, at the port of exportation, expressing the kinds, quantities, and weights so exported, sufficient security being first given by the exporter to the collector of the Customs, that the said goods shall not be relanded in Great-Britain.

(e) The Hides and Calve-skins, so exported, to be marked with a stamp, denoting having paid the duties (f); but the drawback may be allowed, although the said marks have not been seen by the officers of the Customs, provided that oath be made before the collector of the Customs, that the Hides or Skins, contained in the respective bales or packs, were marked with the stamps, denoting payment of the duties, and specifying how much the duties amounted to, together with the weight thereof exported.

(g) If relanded, forfeited, with treble the value.

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(a) 9 Ann. cap. 11. § 39. 3 Geo. I. cap. 7. 10 Ann. cap. 26. § 4. 3 Geo. I. cap. 7. 10 Ann. cap. 26. § 6.
(b) 10 Ann. cap. 26. § 6.
(c) 12 Ann. cap. 9 § 67. 9 Ann. cap. 11. § 2.
(d) 9 Ann. cap. 11. § 39, 40.
(e) 9 Ann. cap. 11. § 39.
(f) 10 Ann. cap. 26. § 5.
(g) 9 Ann. cap. 11. § 42.

## XVIII. Drawback or repayment of the duty of Excise on British-made SOPE exported.

| | | Drawback. |
|---|---|---|
| (a) SOPE, for every pound weight avoirdupoise | 0 0 1 | 0 0 $1\frac{1}{2}$ |
| (b) SOPE, for every pound weight avoirdupoise | 0 0 $0\frac{1}{2}$ | |

(c) To be repaid to the exporter by the collector of Excise, for such Sope as is exported to foreign parts by way of merchandize, on a debenture to be made forth by the collector of the Customs, at the port of exportation, and testified by the searcher; the exporter having first made proof of the payment of the duties before the collector, who received the same, and also having given sufficient security, that the Sope shall not be relanded in Great-Britain.

(d) If relanded (over and above the penalty of the bond) the Sope, or the value, forfeited.

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(a) 10 Ann. cap. 19. § 24. 3 Geo. I. cap. 7.
(b) 12 Ann. sess. 2. cap. 9. § 13. 6 Geo. I. cap 4.
(c) 10 Ann. cap. 19. § 22. 24. 12 Ann. cap. 9. § 13.
(d) 10 Ann. cap. 19. § 23.

XIX. Draw-

## XIX. Drawback or repayment of the Excise duty on British-made PAPER exported.

| | | | | Drawback. |
|---|---|---|---|---|
| BROWN | large cap, the ream | (a) | 0 0 6 | 0 0 9 |
| | | (b) | 0 0 3 | |
| | small, the ream | (a) | 0 0 4 | 0 0 6 |
| | | (b) | 0 0 2 | |
| CROWN | fine, the ream | (a) | 0 1 0 | 0 1 6 |
| | | (b) | 0 0 6 | |
| | second, the ream | (a) | 0 0 9 | 0 1 1½ |
| | | (b) | 0 0 4½ | |
| DEMY | fine, the ream | (a) | 0 1 6 | 0 2 3 |
| | | (b) | 0 0 9 | |
| | second, the ream | (a) | 0 1 0 | 0 1 6 |
| | | (b) | 0 0 6 | |
| FOOLS CAP | fine, the ream | (a) | 0 1 0 | 0 1 6 |
| | | (b) | 0 0 6 | |
| | second, the ream | (a) | 0 0 9 | 0 1 1½ |
| | | (b) | 0 0 4½ | |
| POT | fine, the ream | (a) | 0 1 0 | 0 1 6 |
| | | (b) | 0 0 6 | |
| | second, the ream | (a) | 0 0 6 | 0 0 9 |
| | | (b) | 0 0 3 | |
| WHITED BROWN, the bundle, containing forty quires | | (a) | 0 0 6 | 0 0 9 |
| | | (b) | 0 0 3 | |
| ALL OTHER PAPER, for every 100 l. value, to be sold at the next market town, upon oath of the maker | | (a) | 12 0 0 | 18 0 0 |
| | | (b) | 6 0 0 | |
| MILL-BOARDS, PASTEBOARDS, and SCALE-BOARDS, the 112 pounds | | (a) | 0 3 0 | 0 4 6 |
| | | (b) | 0 1 6 | |
| PAPER, PAINTED or STAINED, in Great-Britain, for hangings, &c. (besides the aforesaid duties) for every yard square | | (a) | 0 0 1 | 0 0 1½ |
| | | (b) | 0 0 0½ | |

To be repaid under the same regulations, and penalties for relanding, as the drawback on British-made sope.

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(a) { 10 Ann. cap. 19. § 56.
3 Geo. I. cap. 7.

(b) { 12 Ann. sess. 2. cap. 9. § 13.
6 Geo. I. cap. 4.

XX. Draw-

XX. Drawback or repayment of the duty of Excise on { Silks, and Silk handkerchiefs printed, stained, or painted — / Callicoes, and all Linens and Stuffs printed, stained, painted, or dyed — } in Great-Britain, exported.

| | | Drawback. |
|---|---|---|
| All Silks, printed, stained, or painted (except Silk handkerchiefs) for every yard in length, reckoning half a yard in breadth | (a) 0 0 6<br>(b) 0 0 6 | 0 1 0 |
| All Silk handkerchiefs, printed, stained, or painted, for every yard square, and in those proportions for wider or narrower silk | (a) 0 0 3<br>(b) 0 0 1 | 0 0 4 |
| All Callicoes, printed, stained, painted, or dyed, for every yard in length, reckoning one yard wide, and after that proportion | (a) 0 0 3<br>(b) 0 0 3 | 0 0 6 |
| All Linen and Stuffs, printed, stained, painted, or dyed, for every yard in length, reckoning one yard wide, and after that rate for a greater or lesser quantity | (a) 0 0 1½<br>(b) 0 0 1½ | 0 0 3 |

(c) *Not to extend to Linens, Callicoes, or Fustians, dyed throughout of one colour, nor to Stuffs made of woollen, or whereof the greatest part is woollen.*

(d) Note, *All Callicoes, printed, &c. as above, which shall be within ⅛th part of a yard of a yard broad, or not exceeding ⅛th part of a yard of a yard broad, shall pay as yard broad, and no more nor less.*

(e) To be repaid to the exporter by the collector of Excise, on a debenture, expressing true kinds and quantities, to be made forth by the collector of the Customs at the port of exportation; the exporter having first made proof of the payment of the duties before the said collector of the Customs, and also having given sufficient security, that the goods shall not be relanded in Great-Britain.

(f) Before shipping the exporter is to give, to the proper officer of the Customs, notice, when and where he will pack the goods; and such officer is to see the seals or stamps taken off from every piece to be exported, and to make returns of the kinds and quantities thereof to the officer appointed to receive the same.

(g) If relanded (over and above the penalty of the bond) forfeited, or the value.

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(a) 10 Ann. cap. 19. § 93.
(b) 12 Ann. sess. 2. cap. 9. § 13.
(c) { 10 Ann. cap. 19. § 68. / 12 Ann. sess. 2. cap. 9. § 8.
(d) 10 Ann. cap. 19. § 96.
(e) { 10 Ann. cap. 19. § 93. 95. / 12 Ann. sess. 2. cap. 9. § 13.
(f) 12 Ann. cap. 9. § 17.
(g) 10 Ann. cap. 19. § 92.

## XXI. Drawback or repayment of the duty of Excise on British-made STARCH exported.

| | | Drawback. |
|---|---|---|
| (a) STARCH, for every pound weight thereof avoirdupoise — | 0 0 1 | 0 0 2 |
| (b) STARCH, for every pound weight thereof avoirdupoise — | 0 0 1 | |

(c) To be repaid to the exporter thereof (by the collector of the duties) for such Starch, exported to foreign parts by way of merchandize, on a debenture, to be made forth by the collector of the Customs at the port of exportation, expressing the true kinds and quantities, and the exportation thereof testified by the searcher; the exporter having first made proof of the payment of the duties (on oath) before the said collector, and also having given sufficient security, that the Starch shall not be relanded in Great-Britain.

(d) If relanded (over and above the penalty of the bond) forfeited, or the value.

(a) { 10 Ann. cap. 26. § 27. 3 Geo. I. cap. 7.
(b) { 12 Ann. sess. 2. cap. 9. § 13. 6 Geo. I. cap. 4.
(c) { 10 Ann. cap. 26. § 25. 27. 12 Ann. cap. 9. § 13.
(d) 10 Ann. cap. 26. § 26.

## XXII. Bounty or allowance on GOLD and SILVER THREAD, LACE, or FRINGE, made in GREAT-BRITAIN, exported.

| | | Bounty. |
|---|---|---|
| (a) SILVER THREAD, LACE, or FRINGE, made of plate-wire, and spun on silk, every pound weight avoirdupoise ——— | | 0 5 0 |
| GOLD LACE, THREAD, or FRINGE, made of plate-wire, and spun on silk, every pound weight avoirdupoise ——— | | 0 6 8 |

To be paid to the exporter by the collector of the duties on Gilt and Silver wire, on a debenture, expressing the kinds and quantities, to be made forth by the collector of the Customs at the port of exportation, and the shipping thereof testified by the searcher; the exporter first making proof upon oath, before the collector of the Customs, that the said Thread, Lace, or Fringe, was actually made after the 1st of July 1712, and also giving sufficient security, that they shall not be relanded in Great-Britain.

(a) { 10 Ann. cap. 26. § 62. 3 Geo. I. cap. 7. § 1.

## XXIII. Drawback on BOOTS, SHOES, GLOVES, and other Manufactures of British tanned Leather, exported.

| | | Drawb. |
|---|---|---|
| (a) ALL TANNED LEATHER, which shall be manufactured, and actually made into GOODS or WARES, for every pound weight thereof ——— | | 0 0 1½ |

(b) This drawback commenced from the 2d of August 1714, and is in lieu of the drawback of two-thirds of the Excise duties granted by 9 Ann. cap. 11. and 10 Ann. cap. 26. and is to be paid by the collector of those duties, to

(a) 12 Ann. sess. 2. cap. 9. § 68.
(b) { 9 Ann. cap. 11. § 40. 41. 12 Ann. sess. 2. cap. 9. § 68.

the

the exporter thereof, out of those duties respectively, on a debenture to be made forth by the collector of the Customs of the port of exportation; security being first given by the exporter, that the goods shall not be relanded in Great-Britain.

(c) Relanded, forfeited, and treble the value.

(c) 9 Ann. cap. 11. § 43.

## XXIV. Drawback or repayment of Excise on British-wrought Plate exported.

| | Drawback. |
|---|---|
| Wrought plate, or Manufactures of Silver, made in Great-Britain, the ounce troy | 0 0 6 |

(a) To be repaid to the exporter, for such Plate as is exported to foreign parts by way of merchandize, by the collector of the duty, on a debenture to be made forth by the collector of the Customs at the port of exportation, expressing kinds and quantities, and the shipping thereof certified by the searcher; the exporter first making proof on oath, before the said collector, that the Plate was actually made or marked after the 1st of June 1720, and likewise giving sufficient security, that it shall not be relanded in Great-Britain.

If the collector of the duties hath not money sufficient in his hands, he is to certify the same to the commissioners.

(b) But no drawback to be paid on the exportation of Plate, if the same shall have been made seven years or more before the day of entring it for exportation.

For other regulations, see Silver in the Index.

(a) 6 Geo. I. cap. 11. § 18. | (b) 12 Geo. II. cap. 16. § 10.

## XXV. Drawback or repayment of the Excise on Glass made in Great-Britain, exported.

| | Viz. | Drawback. |
|---|---|---|
| (a) Crown, Plate, Flint, or White glass | for every hundred weight | 0 9 4 |
| Green glass, for every hundred weight | | 0 2 4 |

(b) The collector who received the duty upon the Glass, upon oath made before him that the duty has been paid, is to give the person (gratis) a certificate, expressing the kinds and weight of the Glass, and the duty paid for it; which being produced to the customer or collector of the port of exportation, and the exporter making oath before him, that the Glass to be exported is the same mentioned therein, and likewise giving sufficient security for such exportation, and that it shall not be relanded in any part of Great-Britain, the collector is to grant a debenture, expressing the true weight; which debenture being produced to the collector of the said duties at the place of exportation, he is forthwith to pay the above allowance; but if he has not money sufficient in his hands, the respective commissioners of Excise in Great-Britain are to pay it out of the duties upon Glass arising by this Act.

(c) Relanded, is forfeited, or the value, besides the penalty of the bond.

(a) 19 Geo. II. cap. 12. § 3, 4, 5.
(b) 19 Geo. II. cap. 12. § 19. 21.
(c) 19 Geo. II. cap. 12. § 20.

## XXVI. Drawback of the Excise or inland duties on British SALT exported.

### Of England, Wales, or Berwick upon Tweed.

By 5 and 6 of Will. and Mar. cap. 7. were granted, from the 25th of March 1694 to the 17th of May 1697, the following duties.

| | Duty. |
|---|---|
| ROCK-SALT, taken out of any pits in England, Wales, or Berwick, the bushel (*a*), containing 65 pounds weight ——— | |
| SALT made at any Salt-works in England, Wales, or Berwick, or refined from Rock-salt, the bushel (*b*), containing 56 pounds weight ——— | 0 1 0 |
| And by 9 and 10 Will. III. cap. 44. was granted from 24 December 1699, | |
| A further duty on every such respective bushel of SALT abovementioned ——— | 0 2 4 |
| Total duty | 0 3 4 |

(*c*) Which duties have been since revived, and continued for ever.

(*d*) The above duties to be paid by the maker thereof, for Rock-salt, within twelve months, and for all other Salt, within nine months, after true entries made of the respective times of making such Salt, or taking it out of the pits, on sufficient security given; but if he chuses to pay ready money, he shall have a discount thereon, after the rate of ten per cent. per annum (*e*); and if paid within 28 days after security given, to be allowed a discount, after the rate of ten per cent. per annum, for the remaining time.

(*f*) On exportation, the officer of the place, where such Salt was made or taken out of the pits, shall deliver to the exporter a certificate, under his hand and seal, that the duties have been paid or secured; on producing this certificate to the officer of the Customs where the said Salt is to be shipped off, he is to grant a debenture, the exporter making oath of the shipping of the Salt, and of its not being relanded in England or Wales; which debenture being produced to the officer of the place where the duties have been paid or secured;

Then these duties are to be wholly repaid, or the security vacated.

(*g*) Shipped for Ireland, no debenture to be granted, till there is produced a certificate of the quantity landed, under the hand of the collector of the Customs of such port in Ireland where the said Salt is landed.

For further regulations thereon, see the Index.

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(*a*) 1 Ann. cap. 21. § 9.
(*b*) 9 and 10 Will. III. cap. 44. § 34.
(*c*) 7 and 8 Will. and Mar. cap. 31.
5 Geo. II. cap. 6.
7 Geo. II. cap. 6.
8 Geo. II. cap. 12.
14 Geo. II. cap. 22.
18 Geo. II. cap. 5.
26 Geo. II. cap. 3.

(*d*) 5 and 6 Will. and Mar. cap. 7. § 6.
9 and 10 Will. cap. 44. § 8.
5 Ann. cap. 29. § 5.
(*e*) 1 Ann. cap. 24. § 39.
(*f*) 5 and 6 Will. and Mar. cap. 7. § 11.
9 and 10 Will. III. cap. 44. § 22.
(*g*) 1 Ann. cap. 21. § 11.

Salt

## Salt of Scotland.

By the Act of Union, 5 Ann. cap. 8. art. 8. Salt made in Scotland is exempted from payment of the inland duty of 2 s. and 4 d. per bushel, imposed by 9 and 10 Will. III. cap. 44.

| | |
|---|---|
| Therefore the inland duty payable in Scotland, for the like sorts of SALTS, is the respective bushel | 0 1 0 |

(a) To be managed with the same allowance, encouragement, and drawback proportionable, and under the same restrictions and regulations, as for England.

(a) 5 Ann. cap. 8. art. 6. § 18.

## XXVII. Bounty on FISH and FLESH exported.

(a) FLESH exported, cured with (any salt in England, but in Scotland only with foreign) salt which has paid duty, is to be allowed, viz.

| | |
|---|---|
| BEEF or PORK, the barrel | 0 5 0 |

(b) To be paid by the collector of the duties upon Salt, in the port of exportation, within 30 days after demand, on a debenture to be prepared by the collector of the Customs at that port, verified by the searcher, as to the quantity actually shipped, and that the same is good and merchantable; and the oath of the exporter, or agent, being first taken before the principal officers of the port, before the debenture is allowed (if exported from England, Wales, or the town of Berwick upon Tweed) "that the Beef or Pork, mentioned in "the debenture, was salted with salt, for which the duties have been paid, and "not drawn back, and that the same is really exported to parts beyond the "seas for sale, and that any part thereof was not spent, or intended to be spent "for the ship's use, nor relanded, or intended to be relanded;" if exported from Scotland, "that the Flesh, mentioned in the debenture, is really exported "to parts beyond the seas for sale, and not intended to be relanded in Great-"Britain, and was duly cured only with foreign salt, without any mixture of "British or Irish salt, and that the duties for such imported salt have been "duly paid or secured."

(c) Relanded, is forfeited, and 40 s. for every barrel, to be recovered of the importer or proprietor.

FISH, exported from any part of Great-Britain to foreign parts, are intitled to the following allowances, viz.

| | | |
|---|---|---|
| PILCHARDS, or SCADS, the cask, containing 50 gallons | | 0 7 0 |
| CODFISH, LING, or HAKE — | If 14 inches or upwards in length, from the bone in the fin to the third joint in the tail, the hundred | 0 5 0 |
| | Wet, the barrel, containing 32 gallons | 0 2 0 |
| | Dried, called HABERDINES, the hundred weight | 0 3 0 |
| SALMON, the barrel, containing 42 gallons | | 0 4 6 |
| WHITE HERRINGS, the barrel, containing 32 gallons | | 0 2 8 |

(a) { 5 Ann. cap. 8. art. 8. / 5 Ann. cap. 29. § 8.

(b) { 5 Ann. cap. 29. § 8. / 7 Ann. cap. 11. § 10.

(c) 5 Ann. cap. 29. § 9.

| | |
|---|---|
| FULL RED HERRINGS, the barrel, containing 32 gallons | 0 1 9 |
| CLEAN SHOTTEN RED HERRINGS, the barrel, containing 32 gallons | 0 1 0 |
| DRIED RED SPRATS, the last | 0 1 0 |

☞ *By 29 Geo. II. cap. 23. § 5. these bounties were extended to Fish cured in* Scotland *with* British *or* foreign *salt, which by the Act of Union were limited to* Fish *cured (in* Scotland) *with* foreign *salt only.*

(*d*) To be paid by the collector of the duties upon Salt, in the port of exportation, within thirty days after demand, on a debenture to be prepared by the collector of the Customs in the port of exportation, and verified by the searcher, as to the quantity actually shipped; and the oath of the exporter, or agent, being first taken before the principal officers of the port, before the debenture is allowed, "that the Fish mentioned in the debenture were British, taken and really exported to, or for parts beyond the seas, and not relanded, or intended to be relanded in Great-Britain."

(*e*) If the said collector (in England) has not sufficient money in his hands to pay the said debentures on Flesh or Fish exported, he is to give without delay a certificate thereof to the commissioners for the Excise upon Salt in England, who shall be chargeable with the payment, to be paid in course out of the first money arising out of the duties upon salt; and if in Scotland, to the commissioners of the Customs or Excise in Scotland, at the option of the merchant, who are to cause it to be paid in course out of the duties upon salt in Scotland, or out of the revenues of Customs or Excise there.

(*f*) The herring barrel is to contain 32 gallons, and the salmon barrel 42 gallons; and Herrings or Salmon exported in barrels of any other size (except half barrels) are not entitled to the bounty.

(*g*) No allowance to be paid on Flesh or Fish not well cured or unmerchantable.

(*h*) Such Fish fraudulently relanded in Great-Britain, or reimported, is forfeited, and double the value, to be recovered of the importer or proprietor.

(*e*) No fee to be taken for a debenture, or certificate, or for payment of the money.

(*i*) Any officer refusing or neglecting to pay the money, or give a certificate as above, forfeits double the sum to the party grieved.

(*k*) Herring, Salmon, Cod, Ling, Tusk, or other white fish, brought coastwise from Scotland into England for re-exportation after the 25th of June 1756, are upon exportation intitled to the bounties abovementioned, subject to the same regulations, in order to prevent the relanding, or reimporting thereof, and the owners are subject to the same penalties for relanding, or other fraudulent proceedings, in order to obtain the bounty, as in case of Fish cured in, and exported from England.—This allowance is not to be paid in England, but the chief officer of the Customs, or his deputy, at the port of exportation, upon request of the exporter, and oath made before the principal officers of the port, "of the shipping of the Fish, and its not being relanded, or intended to be relanded in Great-Britain," is to give a debenture under his hand, without fee, for payment of the allowance, which being produced to the commissi-

(*d*) { 5 Geo. I. cap. 18. § 6. / 29 Geo. II. cap. 23. § 5.
(*e*) { 5 Ann. cap. 29. § 8. / 7 Ann. cap. 11. § 10. / 5 Geo. I. cap. 18. § 6.
(*f*) { 5 Geo. I. cap. 18. § 15, 16. / 29 Geo. II. cap. 23. § 5.
(*g*) { 5 Ann. cap. 29. § 8. / 5 Geo. I. cap. 18. § 6. / 29 Geo. II. cap. 23. § 5.
(*h*) { 5 Geo. I. cap. 18. § 6. / 29 Geo. II. cap. 23. § 5.
(*i*) { 7 Ann. cap. 29. § 8. / 5 Geo. I. cap. 18. § 6.
(*k*) 29 Geo. II. cap. 23. § 10, 11.

oners

oners of the Customs or Excise in Scotland (at the option of the exporter or his assigns) they are to pay the bounties out of any money in their hands, arising by any branch of the Customs or Excise, regard being had to the priority of the dates of the debentures.

## XXVIII. Premium on Naval Stores imported.

### I. From the British plantations in America.

By 2 Geo. II. cap. 35. § 3. 18. was granted from 29 September 1729, to 29 September 1742.

13 Geo. II. cap. 28. § 1. continued —— to 25 December 1750.
24 —— 52. — 1. ditto —— to 25 December 1751.
25 —— 35. — 2. ditto —— to 25 March — 1758.

And to the end of the then next session of parliament.

(a) Imported directly from any of the British plantations in America, in ships legally navigated, and that by law may trade thither —

| | | | | |
|---|---|---|---|---|
| Masts, Yards, and Bowsprights, the ton, allowing 40 feet to each ton, girt measure, according to the customary way of measuring round bodies | | 1 | 0 | 0 |
| Tar | Clean, good, merchantable, well-conditioned, clear of dross or water, and fit in every respect for making of cordage, the ton, containing eight barrels, and each barrel to gauge 31½ gallons, to be well hooped and filled up | 2 | 4 | 0 |
| | Clean, good, merchantable, well-conditioned, clear of dross or water, and fit in every respect for making of cordage, made from trees prepared according to the directions hereafter mentioned, the ton, containing eight barrels, and each barrel to gauge 31½ gallons, to be well hooped and filled up on the importation thereof | 4 | 0 | 0 |

(b) *But no premium is to be paid on any Tar, unless each barrel contains 31½ gallons, and the officers not to survey the Tar till the water is all drawn off, and every barrel filled up with Tar.*

| | | | |
|---|---|---|---|
| Pitch, clean, good, merchantable, and well-conditioned, not mixed with dirt or dross, the ton, containing 20 gross hundreds, neat Pitch, to be brought in eight barrels of equal size | 1 | 0 | 0 |
| Turpentine, clean, good, and merchantable, clear of dross and water, the ton, containing 20 gross hundreds, neat Turpentine, to be brought in eight barrels of equal size | 1 | 10 | 0 |

(c) Which premiums are to be paid by the commissioners of the Navy, by bills to be made out for the same, and delivered to the importers within twenty days after the discharge or unlading of the ship, in order to be paid in course, upon certificate of the respective chief officers of the Customs where imported; to whom a certificate has been produced, under the hands and seals of the governor, lieutenant-governor, or collector of his majesty's Customs, and naval-officer, or any two of them, residing within any of his majesty's said plan-

(a) 2 Geo. II. cap. 35. § 3.
(b) { 24 Geo. II. cap. 52. § 2. / 25 Geo. II. cap. 35. § 3.
(c) 2 Geo. II. cap. 35. § 4. 12.

tations,

tations, teſtifying, that before the departure of the ſhip, the perſon lading the ſame had made oath before them, that the ſaid Stores were truly, and *bonâ fide*, of the growth and produce of his majeſty's ſaid plantations: and with reſpect to the high bounty on Tar, expreſſing, that it has appeared to them, the perſons ſo certifying, by the oath of the owner or maker of the Tar for which ſuch certificate was granted, that the Tar herein mentioned was made from green trees, prepared for that purpoſe after the following manner; that is to ſay, that when ſuch trees were fit to bark, the bark thereof was ſtripped eight feet, or thereabouts, up from the root of each tree, a ſlip of the bark of about four inches in breadth having been left on one ſide of each tree; and that each tree, after having been ſo barked, had ſtood during one year at the leaſt, and was not before cut down for the making of Tar; and that the ſaid Tar was made without mixture of any other Tar therewith; as likewiſe upon oath to be made by the maſter of the ſhip, at any port in Great-Britain, that the ſame were ſhipped within ſome of his majeſty's plantations in America, and that he knows, or believes, that the ſaid Stores were the produce of the ſaid plantations.

(*d*) But the aforeſaid certificates of the chief officers of the Cuſtoms are not to be made out for the premium on Pitch, until the ſame be freed from dirt or droſs, nor for any Tar that is not fitting to be uſed for making of cordage, and ſhall not be freed from droſs and water, and unleſs ſuch Pitch and Tar be clean, good, merchantable, and well-conditioned.

(*e*) And the ſaid officers of the Cuſtoms, before they make out ſuch certificates, are to examine the Pitch, by opening the heads of the barrels, ſawing of the ſtaves in the middle, and breaking the barrels, or by ſuch other means as they ſhall think proper, to diſcover whether the ſaid Pitch is good and merchantable, not mixt with dirt or droſs; and alſo to examine and ſearch the ſaid Tar, to diſcover whether the ſame is clean, good, merchantable, well-conditioned, and clear of droſs or water, and fit for making of cordage.

## II. From North-Britain, commonly called Scotland.

By 2 Geo. II. cap. 35. § 13. was granted from 29 September 1729, to 29 Septembet 1742.

13 Geo. II. cap. 28. § 1. continued ——— to 25 December 1750.
24 ——— 32. — 1. ditto ——— to 25 December 1751.
25 ——— 35. — 2. ditto ——— to 25 March — 1758.
And from thence to the end of the then next ſeſſion of parliament.

| | | |
|---|---|---|
| Imported from North-Britain to any part of South-Britain | TREES of twelve inches diameter and upwards, fit for MASTS, YARDS, or BOWSPRIGHTS, regularly converted, and hewed at leaſt into eight ſquares, ſound, freſh, and in good and merchantable condition, the ton, allowing forty feet to each ton, girt meaſure, according to the cuſtomary way of meaſuring round bodies ——— | 1 0 0 |

(*f*) Which premiums are to be paid by the commiſſioners of the Navy, by bills to be made out for the ſame, and delivered to the importers within twenty days after the diſcharge or unlading of the ſhip, in order to be paid in courſe;

(*d*) { 5 Geo. I. cap. 11. § 16.
2 Geo. II. cap. 35. § 11.

(*e*) { 5 Geo. I. cap. 11. § 17.
2 Geo. II. cap. 35. § 11.

(*f*) 2 Geo. II. cap. 35. § 13.

upon

upon certificates of the respective chief officers of the Customs where imported, to whom a certificate has been produced, under the hands and seals of the comptroller and collector of the Customs, and the naval-officer, or any two of them, residing at the port or ports of exportation in North-Britain, testifying, that before the departure of the ship, the persons concerned, or employed (or any two of them) in cutting down the aforesaid Trees, had made affidavit in writing, before such comptroller and collector, and naval-officer, or any two of them, that such Trees were truly and *bonâ fide* of the growth and produce of North-Britain; and specifying in the said affidavit, the particular number, quantity, and qualities of the Trees, together with the time when they were cut down, the names of the proprietors, and the places where the same did grow; as likewise upon oath to be made by the master of the ship, at the port of importation in South-Britain, that the same were truly laden within North-Britain, and that he knows, or believes that the said Trees were of the growth of North-Britain.

(*g*) Persons counterfeiting, or making false affidavits, or certificates, of the growth of the Trees, in order to obtain the premium, are to suffer as for wilful and corrupt perjury, and to forfeit 100l.

(*h*) Collector, comptroller, or naval-officer, making false certificates, shall incur such penalties as are directed for like offences by the Act (13 and 14 Car. II. cap. 11.) *for preventing frauds, and regulating abuses in his majesty's Customs.*

(*i*) Masters or owners of ships knowingly importing foreign Trees fit for masts, &c. as of the product of North-Britain, in order to obtain the bounty, are to forfeit 100l. together with the ship and furniture.

## From the British plantations and Scotland.

(*k*) Upon the landing of the aforesaid Stores and Trees, the pre-emption or refusal must be offered and tendered to the commissioners of the Navy; and if within twenty days after such tender, they shall not contract for the same, the importers may otherwise dispose of them.

(*l*) No fee, gratuity, or reward, may be demanded or taken by the officers of the Customs, for the examining, viewing, or delivering any of the aforesaid Naval stores, or for making or signing certificates, in order to receive the premium, upon forfeiture of office and 100l. and to be rendered incapable of serving his majesty.

(*m*) And if any of the aforesaid Naval stores, or Trees, shall be again exported, the exporter must, before entry thereof, produce to the collector, &c. of the Customs, at the port of exportation, a receipt from the treasurer of the Navy, or his cashier, subscribed by his comptroller, or his chief clerk, signifying that the full amount of the aforesaid premium had been repaid to him; on failure whereof, such Stores may not be exported; and if such Stores are fraudulently exported without repayment of the premium, they are forfeited, and double the value.

(*n*) And if upon the exportation of the aforesaid Stores, doubts shall arise concerning the growth, product, or manufacture, the *onus probandi* shall lie on the owner or claimer thereof.

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(*g*) } 2 Geo. II. cap. 35. § 14.
(*h*) }
(*i*) 2 Geo. II. cap. 35. § 15.
(*k*) 2 Geo. II. cap. 35. § 6. 13.
(*l*) { 5 Geo. I. cap. 11. § 18.
{ 2 Geo. II. cap. 35. § 11.
(*m*) 2 Geo. II. cap. 35. § 7. 9. 16.
(*n*) 2 Geo. II. cap. 35. § 10. 16.

*XXIX. Drawback of Excise on* STRONG BEER, STRONG ALE, MUM, CYDER, *and* PERRY, *made in Great-Britain, exported.* 1 *Will. and Mar. cap.* 22, *&c.*

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*XXX. Drawback of Excise on* SPIRITS DRAWN FROM CORN *in Great-Britain, without mixture of any other materials, exported.* 6 *Geo. II. cap.* 17.

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*XXXI. Drawback of the Excise on* SPIRITS *exported.* 16 *Geo. II. cap.* 8.

☞ Not only the payment of these three drawbacks, but the forms and regulations of shipping, being by law required to be performed by the officers of Excise, it is unnecessary to describe them particularly here.

CHAPTER

# CHAPTER THE FOURTH:

CONTAINING

I. A Liſt of the Ports of Great-Britain, with their Members and Creeks.

II. The Names of the lawful Keys, Wharfs, &c. for ſhipping and landing goods in the Port of London.

III. Fees and Allowances due and payable to the Officers of his majeſty's Cuſtoms in the Port of London.

IV. The Grant to the city of London of the Duties of Scavage, Package, &c.

V. The Scavage Table of rates inwards.

VI. The Package Table of rates outwards.

VII. The Balliage duties outwards.

VIII. The Packers water-ſide porters Table of duties and rates for landing and ſhipping out ſtrangers goods.

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## I. The PORTS of GREAT-BRITAIN, with their MEMBERS and CREEKS, as ſettled by commiſſions out of the courts of Exchequer (*a*).

### The PORTS of ENGLAND and WALES, with their diviſions into Members and Creeks.

| PORTS. | MEMBERS. | CREEKS. |
|---|---|---|
| London | | Graveſend. |
| Ipſwich | Malden | Leigh. |
| | | Burnham. |
| | | Weſt Merſey. |
| | Colcheſter | Eaſt Merſey. |
| | | Bricklesey. |
| | | Wivenhoe. |
| | | Maintree. |
| | | Harwich. |
| Yarmouth | Woodbridge. | |
| | Aleborough | Orford. |
| | | Dunwich. |
| | Southwold | Walderſwick. |
| | | Leſtoff. |
| | Blackney and Cley. | |

(*a*) 1 Eliz. cap. 11. § 2. 13 and 14 Car. II. cap. 11. § 14. 6 Ann. cap. 26. § 18.

| Ports. | Members. | Creeks. |
|---|---|---|
| Linn | Wells | Burnham. |
| | | Hitcham. |
| | | Croſs Keys. |
| | | Wiſbich. |
| Boſton | | Spalding. |
| | | Foſdick. |
| | | Wainſleet. |
| | | Numby Chappel. |
| | | Thetlethorp. |
| | | Saltfleet. |
| Hull | Grimſby | Gainthorp. |
| | Bridlington. | |
| | Scarborough. | |
| Newcaſtle | Whitby. | |
| | Stockton | Middleſborough. |
| | Hartlepoole. | |
| | Sunderland. | |
| | Shields. | |
| | | Seaton de-la-val. |
| | | Blithenooke. |
| Berwick | | Aylmouth. |
| | | Warnwater. |
| | | Holy Iſland. |
| | | Eaſt Marſhes, containing the coaſt of Northumberland, bordering upon Scotland. |
| Carliſle | | Weſt Marſhes, containing the coaſt of Cumberland, bordering upon Scotland. |
| | Whitehaven | Workington. |
| | | Ravinglas. |
| | | Milnthorp. |
| | Mary Port *. | |
| Cheſter | Lancaſter | Pile of Fowdrey. |
| | | Graunge. |
| | Poulton | Wyrewater. |
| | | Preſton and Riblewater. |
| | Liverpool | Sankey-bridge. |
| | | Fradiſham. |
| | | South Shore of the river Merſey, from the red ſtones. |
| | | Hilbree. |
| | | Dawpoole. |
| | | Neſton. |
| | | Burtonhead. |
| | | Baghill. |
| | | Moſtin. |
| | Aberconway. | |

* *By the 20th of Geo. II. cap.* 57. § 3. *the harbour of* Ellenfoot, *&c. therein deſcribed, is declared to be within the* limits *of the Port of* Whitehaven, *and a* Member *of the Port of* Carliſle, *by the name of* Mary Port.

| Ports. | Members. | Creeks. |
|---|---|---|
| Chester | Bewmoris | Holyhead. |
| | | Amlogh. |
| | Carnarvon | Pulholly. |
| | | Barmouth. |
| Milford | Aberdovy | Aberuſtah. |
| | Cardigan | Newport. |
| | | Fiſcard. |
| | Pembroke | Haverford Weſt. |
| | | Tenby. |
| | | Carmarthen. |
| | | Lanelthy. |
| | | North Burrys. |
| Cardiff | Swanſey | South Burrys. |
| | | Neath, or Britton-ferry. |
| | | Newton. |
| | | Aberthaw. |
| | | Penarth. |
| | | Newport. |
| | | Chepſtow. |
| Gloceſter | | River Severn, from Bridgnorth to Kingroad. |
| Briſtol | | Pill. |
| | | Uphill. |
| Bridgwater | Minehead. | |
| Plymouth | Padſtow. | |
| | St. Ives. | |
| | Penſance. | |
| | Helford. | |
| | Falmouth | Penrin. |
| | | St. Mawres. |
| | | Truro. |
| | Fowey. | |
| | Looe. | |
| | | Saltaſh. |
| | | Stonehouſe. |
| | | Cowſland. |
| Exeter | Ilfracomb. | |
| | Barnſtable | Clovelly. |
| | | Appledore. |
| | | Biddiford. |
| | | Tincomb. |
| | | Starcroſs. |
| | | Beare and Seaton. |
| | | Topſham. |
| | | Pouldram. |
| | | Sydmouth. |
| | | Lympſon. |
| | | Exmouth. |
| | | Aylmouth. |
| | Dartmouth | Saltcomb. |
| | | Brixham. |
| | | Torbay. |
| | | Totneſs. |

| Ports. | Members. | Creeks. |
|---|---|---|
| Pool | Lyme | Bridport. |
| | | Charmouth. |
| | Weymouth | Portland. |
| | | Lulworth. |
| | | Swanidge. |
| | | Wareham. |
| Southampton | | Chriſt Church. |
| | | Limington. |
| | Cowes | Yarmouth. |
| | | Newport. |
| | Portſmouth | Emſworth. |
| Chicheſter | Arundel | Pagham Point. |
| | | Selſey. |
| | Shoreham | Brighthemſton. |
| | Lewes | Newhaven. |
| | | Seaford. |
| | Pemſey. | |
| | Haſtings. | |
| | Rye | Winchelſea. |
| | | Lyd. |
| | | Rumney. |
| | Hythe | Folſton. |
| Sandwich | Dover. | |
| | | Deal. |
| | | Rameſgate. |
| | | Margate. |
| | | Whitſtable. |
| | Feverſham. | |
| | Milton. | |
| | Rocheſter | Quinborough. |

## The Ports of North-Britain, with their diviſions into Members and Creeks.

| Ports. | Members. | Creeks. |
|---|---|---|
| Dunbar | | Eymouth. |
| | | Coldingham. |
| | | Cockburn's Path. |
| | | Sketraw. |
| | | Tywingham. |
| Preſtonpans | | North Berwick. |
| | | Aberlady. |
| | | Port Seaton. |
| | | Muſſelburgh. |
| | | Friggatburn. |
| Leith | | Newhaven. |
| | | Royſton. |
| | | Muirhouſe Haven. |
| | | Cramond. |

Ports.

| Ports. | Members. | Creeks. |
|---|---|---|
| Borrowſtonneſs | | Queen's Ferry. |
| | | Blackneſs, |
| | | Aven Water. |
| | | Mouth of Carron. |
| | | New Mill-burn. |
| | Alloa | Airth. |
| | | Elphinſton Pow. |
| | | Stirling. |
| | | Clackmanna Pow. |
| | | Kincardin. |
| | | Culroſs. |
| | | Torryburn. |
| | | Limekilns. |
| | | North Ferry. |
| | | Innerkeithing. |
| | | Donny point. |
| Kircaldy | | Aberdour. |
| | | Burnt Iſland. |
| | | Kinghorne. |
| | | Dyſert. |
| | | Weſter Weemys. |
| | | Eaſter Weemys. |
| | | Buck Haven. |
| | | Mithill. |
| | | Levan. |
| | | Largo. |
| | Anſtruther | Ely. |
| | | St. Minants. |
| | | Pitten Weemys. |
| | | Crail. |
| | | Fife Neſs. |
| | | Bindorſon. |
| | | Kingkill. |
| | | St. Andrews. |
| | | Eden's Mouth. |
| Dundee | | Ferry of Portincraig. |
| | | Wood Haven. |
| | | Balmerino. |
| | | Pow Lindores. |
| | | Pow Gary. |
| | | North Ferry, or Brughtie. |
| | | Mony Fouth. |
| | | Button Neſs. |
| | | Inder Gowry. |
| Perth | | Mouth of Ern. |
| | | Inch Sherry. |
| | | Pow of Errol. |
| | | Pow Cavy. |
| Montroſs | | Mant's Haven. |
| | | Aberbrothick. |
| | | Auch Muty. |
| | | Lunan Water. |
| | | Uſan. |

| Ports. | Members. | Creeks. |
|---|---|---|
| Montrofs | | Ferry Den. |
| | | Mather. |
| | | John's Haven. |
| | | Gurdon. |
| | | Berrie. |
| | | Tod Head. |
| Aberdeen | | Dunnotyr. |
| | | Cartallan. |
| | | Cratoun. |
| | | Stone Hive or Haven. |
| | | Sketraw. |
| | | Finin, or Port Lethim. |
| | | Coves. |
| | | Don, or Old Town. |
| | | Newburgh. |
| | | The Slains. |
| | | Bottom. |
| | | Peter Head. |
| | | Rattero. |
| | | Cairn Bulg. |
| | | Frazerfburgh. |
| | | Rofarty. |
| | | Auchmedden. |
| | | Bamff. |
| | | Port Soy. |
| | | Cullen Harbour. |
| Inverneſs | | Crooked Haven. |
| | | Garmouth. |
| | | Loffymouth, or Newport Elgin. |
| | | Findorn. |
| | | Brough Head. |
| | | Nairn. |
| | | Dalnefs. |
| | | Channerie. |
| | | Cromerty. |
| | | Port Mahomack. |
| | | Tain and Ferry. |
| | | Dornock. |
| | | Ferry Ends. |
| | | Dunrobin. |
| | | Helmfdale. |
| Dumfries | | Water of Sark. |
| | | Annan. |
| | | Cumber Trees. |
| | | Ridwath. |
| | | Keltoun Thorn. |
| | | Cars Thorn. |
| | | Burhanry Bay. |
| | Kirkubright | Eaft-fide River Orr. |
| | | Balcary Bay. |
| | | Balmangan Bay. |
| | | Cat-craig on Fleet. |
| | | Burn of Carfloth. |

| Ports. | Members. | Creeks. |
|---|---|---|
| Wigtoun | | Entry of Fleet.<br>Ferry toun.<br>Cars Know.<br>Newtoun Stewart.<br>Inverwall.<br>So Bay Poul toun.<br>Isle of Whitehorn.<br>Burn of Monreith.<br>Burn of Gillessey. |
| Stranraer | Port Patrich | Glen Luce.<br>Drummore.<br>Portnessoch.<br>Flott.<br>Garvillan.<br>Wick of Scarr.<br>Bay of Cairn.<br>Bay of Finnard. |
| | | Ballantree.<br>Sand House. |
| Air | | Girvan.<br>Turenberry.<br>Dunmure Castle.<br>Turn Point. |
| Irving | | Salt Coats.<br>Port in Cross.<br>Largs. |
| Port Glasgow | Greenoch | Skelminly.<br>Inverkip.<br>Cleugh Stone.<br>Gouroch. |
| | | Erskine.<br>Renfrew.<br>Patrich.<br>Scots Town.<br>Kilpatrich.<br>Dunbarton.<br>Hill of Ardmore.<br>Roseneath.<br>Holy Lock.<br>Dunnine.<br>Point of Toward. |
| Campbel Toun | | Kyles Bute.<br>Tarbet of Kintyre.<br>Skipness Point.<br>Crusage Bay.<br>Carradale Bay.<br>Sorrall.<br>Dunnaverty Bay.<br>Mule of Kintyre. |

## II. The Names of the lawful Keys, Wharfs, &c. for ſhipping and landing of Goods in the Port of London.

*IN Rotulo Scaccarii anno* 19°. *Car.* II. in purſuance of (*a*) an Act of Parliament, it is there ordained, that (*b*) the keys, wharfs and places hereafter named, and no others, be aſſigned, appointed and allowed by his majeſty to be lawful keys, wharfs, or places for the ſhipping, lading, or landing of goods; that is to ſay, the keys or wharfs called,

1. Brewer's Key, bounded on the eaſt with Tower-dock, containing from eaſt to weſt 73 feet, and in breadth from the river of Thames northward, 40 feet in the narroweſt place.
2. Chester's Key, containing from eaſt to weſt 51 feet, and from the river of Thames northward, 40 feet in the narroweſt place.
3. Gally-key, containing from eaſt to weſt 101 feet, and from the river of Thames northward, 40 feet in the narroweſt place.
4. Wool-dock, containing from eaſt to weſt 61 feet, and from the river of Thames northward, 40 feet in the narroweſt place.
5. Custom-house Key, containing from eaſt to weſt 202 feet, beſides ſix feet more at the eaſt end thereof, betwixt that and Wool-dock, being a common-ſewer arched over; and from the river of Thames northward, all the extent of ground which ſhall not be employed or uſed in the building of his majeſty's Cuſtom-houſe and offices thereunto belonging.
   But the Stone stairs on the weſt ſide thereof, containing 15 feet in breadth, is declared to be a place for wherries and paſſengers, and fetching of water only, and not for any goods or merchandize.
6. Porter's Key, containing from eaſt to weſt 103 feet, and from the river of Thames northward, 40 feet in the narroweſt place.
7. Bear-key, containing from eaſt to weſt 62 feet 4 inches, and from the river of Thames northward, 40 feet in the narroweſt place.
8. Sab's Dock, excluding the ſtairs there (which are hereby declared no lawful place of ſhipping or landing of goods or merchandize) containing from eaſt to weſt 30 feet, and from the river of Thames northward 40 feet.
9. Wiggon's Key, containing from eaſt to weſt 52½ feet, and from the river of Thames northward, 40 feet in the narroweſt place.
10. Young's Key, containing from eaſt to weſt 46 feet four inches, and from the river of Thames northward, 40 feet in the narroweſt place.
11. Ralph's Key, containing from eaſt to weſt 81 feet, and from the river of Thames northward, 40 feet in the narroweſt place.
12. Dice-key, containing from eaſt to weſt 111 feet, and from the river of Thames northward 40 feet; and if the ſtairs on the eaſt ſide thereof be taken away, and the paſſage leading thereunto be laid into the ſaid key, then to contain ſix feet more from eaſt to weſt, and northward from the river of Thames, the ſaid paſſage to contain 40 feet; but in the mean time the ſaid ſtairs are declared unlawful for the landing, lading, or ſhipping of goods or merchandize.
13. Smart's Key, at the ſouth end thereof, containing from eaſt to weſt 27 feet two inches, and extending northward along the ſide of Billingſ-

(*a*) 13 & 14 Car. II. cap. 11. § 14. (*b*) 13 Rule, pag. 310.

gate-

gate-dock 176 feet ſix inches; and in all other parts extending from the ſaid dock eaſtward 40 feet.

14. Somer's Key, containing from eaſt to weſt, and including the paſſage leading to the ſtairs on the eaſt ſide thereof, 73½ feet, and from the river of Thames northward 40 feet; but the place where the ſaid ſtairs now ſtand is hereby declared to be no lawful place of landing or ſhipping of goods and merchandize, until the ſtairs be taken away.

15. Lyon-key, containing from eaſt to weſt 36 feet nine inches, and from the river of Thames northward 40 feet; but no ſtairs, as formerly, to be erected thereupon, or thereunto.

16. Buttolph Wharf, containing from eaſt to weſt 78 feet, and from the river of Thames northwards, 40 feet in the narroweſt place.

17. Hammon's Key, containing from eaſt to weſt 23 feet, and from the river of Thames northward 40 feet.

18. Gaunt's Key, containing from eaſt to weſt 31 feet, including the ſmall ſtairs on the eaſt ſide thereof, and from the river of Thames northward, 40 feet; but the ſtairs are hereby declared unlawful for ſhipping, lading, or landing of goods and merchandize.

19. Cock's Key, containing from eaſt to weſt 40 feet 8 inches, and from the river of Thames northward, 40 feet in the narroweſt place.

20. One Place betwixt Cock's Key and Freſh Wharf, commonly called Part of Freſh Wharf, containing from eaſt to weſt 25 feet, including the ſtairs at the eaſt ſide thereof, and northwards from the river of Thames, 40 feet in the narroweſt place; but the ſaid ſtairs are hereby declared unlawful for ſhipping or landing of goods.

21. Freſh Wharf, containing from eaſt to weſt 115 feet, and from the river of Thames northward, 40 feet in the narroweſt place.

22. Billingsgate, containing from north to ſouth 171½ feet, and in breadth from eaſt to weſt 40 feet, to be a common open place, for the landing or bringing in of Fiſh, Salt, Victuals, or Fewel of all ſorts, and all native materials for building, and for Fruit (all manner of grocery excepted), and for carrying out the ſame, and for no other wares or merchandize. And if the lord mayor and aldermen of the city ſhall think fit to fill up any part of the ſaid dock, at the north end thereof, not exceeding forty feet in length, the ſame ground ſo filled up, may have the ſame privilege as the reſt of the wharf before preſcribed.

Bridge-house in Southwark may be allowed as a place convenient for the landing of any kind of Corn, bought or provided for the proviſion or victualling of the city, and not upon any private or particular perſon's account, and for no other goods or merchandize.

It may be lawful for any perſon to ſhip or lade into any ſhip or veſſel, on the river of Thames, bound over ſeas, and lying between London and Woolwich, any of the goods or merchandize hereafter mentioned, viz. Horſes, Coals, Beer, ordinary Stones for building, Fiſh taken by any of his majeſty's ſubjects, Corn, or Grain; provided that the cuſtom and duties of ſuch goods be duly paid, and cockets or other lawful warrants paſſed for the ſame, and delivered to the ſearcher, or one of his majeſty's under-ſearchers, and ſhipped in the preſence of ſome of them, and in the preſence of a deputy, to ſuch perſons as ſhall be appointed from time to time, to manage or receive the Cuſtoms in the port of London, and not otherwiſe.

It may be lawful for any perſon or perſons to unſhip, and lay on land, Deal-boards, Balks, and all ſorts of Maſts, and great Timber, at any place of

the river of Thames, betwixt Weſtminſter and Lime-houſe dock; provided the owners of ſuch goods do firſt pay or compound for the cuſtom and other duties, and declare the place at which they will land them, (before they unſhip any of the goods) to the officers or farmers of the Cuſtoms thereof, for the time being, and receive ſufferance or permiſſion from them ſo to do; and that they unſhip none of the ſaid goods but in the preſence of a waiter or officer appointed thereunto, unleſs by a ſpecial licence of the ſaid officers or farmers of the Cuſtoms for the time being; otherwiſe the ſaid goods to be liable to forfeiture according to law.

It may be lawful for the owners or poſſeſſors of the ſeveral wharfs called Lyon-key, Somer's Key, Dice-key, and Sab's Dock, to fill up, or wharf over, and enlarge into the river of Thames, ſo much as will make the front of their wall or campſhot range equally with the adjoining keys or wharfs.

If any of the houſes or buildings be intended for warehouſes upon the wharf, or hereafter ſo employed, the two upper ſtories and garrets of the ſaid houſes to be made, and from time to time continued with glazed windows.

The number of cranes upon the ſaid ſeveral wharfs to be at the election of the owners or poſſeſſors of the ground, provided they exceed not the dimenſions following, viz. a ſingle crane with one wheel, twelve feet in breadth, and a double crane with two wheels, 20 feet, and each of them in depth or length from the wall or campſhot, 21 feet at the moſt; and that the ſaid cranes, as well ſingle as double, be kept open and free, for common paſſage from the ground to the floor under the wheels, without any other incloſure, partition, ſeparation, or hindrance by poſts or ſpurns, than the neceſſary poſts and timbers which ſupport the ſame at both ends, and that the open height of the ſaid crane be at leaſt 10½ feet from the ground to the floor under the wheels, that carts and carriages may freely paſs under them.

It ſhall not be lawful for any perſon to build any outſets, jets, penthouſes, warehouſes, rooms, lodgings, or any manner of poſts, ſheds, or buildings, contiguous or annexed to the ſaid cranes, or any part of the open wharf of 40 feet in breadth, deſcribed as aforeſaid, more than what is convenient about the cranes, for the wheels to work in and upon, and ſufficient covering thereunto, not exceeding the height, breadth, and length aforeſaid. And for further ornament, thoſe cranes to be laid in oil, and coloured blue, and in the front thereof, towards the Thames, be placed the King's arms, painted and ſet in an eſcutcheon, or other frame, with a decent moulding about it, of at leaſt 4½ feet diameter.

That all the paſſages, lanes, or cartways leading to the ſaid keys or wharfs from Thames-ſtreet, and every of them, be made of the breadth of 11 feet at the leaſt; but if any was of a larger breadth or dimenſion heretofore, this ſhall not be conſtrued or meant to leſſen or ſtreighten it, but that it continue at the ancient or larger dimenſion.

The ſeveral keys and wharfs deſcribed and allowed to be free places for ſhipping and landing of goods and merchandizes, as aforeſaid; and which, according to the tenor of the ſaid Act of Parliament, for rebuilding the ſaid city, is and ought to be left open and free at the diſtance of 40 feet from the water-ſide, ſhall not be ſeparated or divided one from another by any houſe, wall, pale, poſt, rail, or other impediment whatſoever, but only by mere ſtones or marks in the pavement, for the diſtinction of propriety, and not otherwiſe.

If any wharfinger or owner of any of the wharfs or grounds allowed for ſhipping, lading, or landing of goods or merchandizes, as aforeſaid, do not conform to the preſent form, rules and method hereby preſcribed and directed for their wharfs, cranes or buildings, or hereafter ſhall diſcontinue or alter the

ſame, or make new encroachments thereupon; after publick notice given by any three or more of the principal officers or farmers of his majeſty's Cuſtoms, by fixing up a writing under their hands, upon the wharf where the fault ſhall be committed, declaring the offence, and limiting a day and time for the amendment thereof; which if not amended or performed accordingly, that then ſuch wharf, or crane, ſhall from thenceforward be no more reputed, or taken to have the benefit or privilege as a lawful place of ſhipping, lading, or landing of goods or merchandize, but be thenceforward utterly debarred thereof, unleſs reſtored by his majeſty's ſpecial warrant; and nevertheleſs, the ſaid buildings, alterations, and incroachment, to be demoliſhed and removed, as the law in that caſe hath directed.

If at any time it ſhall ſeem reaſonable to the principal officers or farmers of the Cuſtoms for the time being, and conſiſtent with his majeſty's ſervice, to give ſufferance or permiſſion for the ſhipping, lading or landing of any goods or merchandize, at any other place or places, or in any other manner than is herein before nominated and adviſed, or aſſigned to be lawful keys and wharfs, it ſhall and may be lawful for them ſo to do; and ſuch ſufferance and permiſſion ſhall be good and warrantable, without any forfeiture or advantage to be taken againſt the goods ſo landed, notwithſtanding any thing herein before declared to the contrary.

Whoſoever ſhall accept of, or from henceforward employ any of thoſe keys or wharfs, by virtue of ſuch conceſſions, to the uſe of ſhipping, lading or landing of goods or merchandize, it is to be underſtood, and it is declared to be with this covenant and condition, that they perform all and ſingular the orders, aſſignments, and appointments, which on their parts and behalfs is before declared to be performed and done, and not otherwiſe.

The ſeveral wharfingers or poſſeſſors of any of the ſaid keys or wharfs, or their ſervants, ſhall not ſuffer to ſtand or remain upon their wharfs or paſſages leading to them from Thames-ſtreet, any more than ſuch cars or carts, as ſhall be immediately called to lade or take up goods, wares, or merchandize there.

To prevent all future differences and diſputes touching the extent and limits of the port of London, and the many frauds and abuſes which have been acted and committed, as well upon and within the river of Thames, as without the mouth thereof upon the ſea, the ſaid port is declared to extend, and be accounted from the promontory or point called The North Foreland, in the Iſle of Thanet, and from thence northward in a ſuppoſed right line, to the oppoſite promontory or point called The Naes beyond the Gunfleet, upon the coaſt of Eſſex, and ſo continued weſtward through the river of Thames, and the ſeveral channels, ſtreams, and rivers falling into it, to London-bridge; ſaving the uſual and known right, liberty, and privilege to the ports of Sandwich and Ipſwich, and either of them, and the known members thereof, and of the cuſtomers, comptrollers, ſearchers, and their deputies, of and within the ſaid ports of Sandwich and Ipſwich, and the ſeveral creeks, harbours, and havens to them, or either of them reſpectively belonging, within the counties of Kent or Eſſex; but that every part and place of the river Thames, and ſea, within the limits and bounds aforeſaid, not included or belonging to the ſaid ports of Sandwich or Ipſwich, or the ſeveral creeks, harbours, or havens, to them, or one of them reſpectively belonging, within the ſaid counties of Kent or Eſſex, ſhall be deemed and taken to be within, and part and parcel of the port of London.

No further or other paſſage to be made or enlarged to the wharfs, or any part of the river of Thames from Thames-ſtreet, within the limits aforeſaid, other than the ancient and common paſſages to the ſame.

AN

# AN ORDER OF THE

# Commons in Parliament assembled.

WHereas in and by an Act of this present parliament, intitled, *An Act for confirming of publick Acts*, an Act therein, intitled, *A Subsidy granted to the King of Tonnage and Poundage, and other sums of money payable upon merchandize exported and imported*, was confirmed; by which Act so confirmed, it is, amongst other things, enacted and ordained, that during the continuance of that grant, where the goods exported or imported amount to the value of five pounds or more, the customers and collectors, and all other his majesty's officers in the several ports, shall take and receive such fees (and none other) as were taken in the fourth year of the late King James, until such time as the said fees should be otherwise settled by authority of parliament.

And whereas also, amongst the rules, orders, and directions annexed to the Book of rates, ratified and confirmed by the aforesaid Act, it is ordered and directed, that for the avoiding of all oppressions by any of the officers of the Customs in any port of this kingdom, in exacting unreasonable fees from the merchant, by reason of any entries, or otherwise touching the shipping or unshipping of any goods, wares, or merchandize, it is ordered, that no officer, clerk, or other belonging to any Custom-house whatsoever, shall exact, require, or receive any other or greater fee of any merchant, or other whatsoever, than such as are, or shall be established by the Commons in parliament assembled. And if any officer or other shall offend contrary to this order, he shall forfeit his office and place, and be for ever after incapable of any office in the Custom-house.

In prosecution of which said several clauses in the Act and Book of rates beforementioned, and for the settlement and certainty of all the aforesaid fees, for satisfaction, as well of merchants and others, as of the officers, what fees are to be paid and received for any cause, matter, or thing whatsoever, for or concerning the importation or exportation, shipping, landing, or entering of any ships, goods, wares, or merchandizes, of what nature, or in what kind soever; it is ordered and declared by the Commons in parliament assembled, that the several and respective fees and allowances, mentioned in a schedule or table of fees relating to the port of London, and the members and creeks thereunto belonging (and none other) shall be paid to the officers and others employed, and to be employed in and about his majesty's Customs in the port aforesaid, and are by the authority aforesaid settled and confirmed.

And be it further ordered and declared by the authority aforesaid, that the fees and allowances hereby intended, are set down, mentioned, and expressed in a schedule or table of fees, intitled, *Fees and Allowances due and payable to the officers of his majesty's Customs and Subsidies in the port of London, and the members and creeks thereunto belonging*, and subscribed with the hand of Sir EDWARD TURNER, Knight, now Speaker of the House of Commons in parliament assembled; and every particular clause therein mentioned and contained, shall be and remain as effectual to all intents and purposes, as if the same were included and particularly expressed within the body of this order: and in case any merchant, master of a ship, or other person or persons whatsoever,

ſoever, ſhall refuſe to pay all or any the fees hereby ordered or intended, that in ſuch caſe it ſhall and may be lawful for all and every officer and officers to make ſtay of every bill of entry, cocket, or other warrant, that ſhall be tendered or given in for paſſing of any ſhips, goods, or merchandizes whatſoever, exceeding the value of five pounds in the Book of rates, for which the fees ſhall be detained and denied to be paid, as aforeſaid.

And be it further ordered and ordained, that copies or tranſcripts of this Order and Table of Fees ſhall be made and ſet up in publick view in the Cuſtom-houſe in London, and in all other offices and places where the ſaid fees, or any of them, are to be paid or received.

## III. Fees and Allowances due and payable to the Officers of his majeſty's Cuſtoms and Subſidies in the Port of London, and the Members and Creeks thereunto belonging, viz.

### For the Officers of the Petty Cuſtoms outwards.

| | Cuſtomer | | Comptroll | | Surveyor | | Surv. gen | |
|---|---|---|---|---|---|---|---|---|
| | s. | d. | s. | d. | s. | d. | s. | d. |
| For a cloth cocket by *Britiſh* freemen of London | 0 | 6 | 0 | 4 | 0 | 4 | 0 | 4 |
| For a ſtranger's cocket, or unfreemen | 0 | 8 | 0 | 6 | 0 | 6 | 0 | 6 |
| For a cloth certificate by ſtrangers or Britiſh to paſs according to the old rate | 0 | 8 | 0 | 4 | 0 | 4 | 0 | 4 |
| For a ſhip's entry croſſing the ſeas | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 |
| For a ſhip's entry to the Streights, Canaries, or Weſtern iſlands | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 |
| For clearing of ſhips, and examining the book | 1 | 0 | 0 | 6 | 0 | 6 | 0 | 6 |
| For every indorſement | 0 | 4 | | | | | | |
| For making a bond to the King's majeſty's uſe | 0 | 6 | | | | | | |
| For every entry in the certificate-book | 0 | 2 | | | | | | |
| To the Cuſtomers clerks. More for a cloth cocket or certificate | 0 | 6 | 0 | 2 | 0 | 2 | 0 | 2 |
| For a ſhip's entry croſſing the ſeas | 0 | 4 | | | | | | |

### Subſidy outwards.

| | Collector | | Comptrol | | Surveyor | | Surv. gen | |
|---|---|---|---|---|---|---|---|---|
| | s. | d. | s. | d. | s. | d. | s. | d. |
| For every ſhip's entry within the Levant, or beyond the Streights mouth | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 |
| For every ſhip's entry going to any other foreign parts | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 |
| For every ſhip's entry going to the out-ports | 0 | 2 | 0 | 1 | 0 | 1 | 0 | 1 |
| For clearing of every ſhip paſſing to foreign parts, and examining the ſhip's contents | 1 | 0 | 0 | 6 | 0 | 6 | 0 | 6 |
| For every *Britiſh* cocket by freemen | 0 | 8 | 0 | 4 | 0 | 4 | 0 | 4 |
| For every ſtranger's cocket, or unfreemen of London | 1 | 0 | 0 | 6 | 0 | 6 | 0 | 6 |
| For making every certificate-cocket, as well *Britiſh* as ſtrangers, for goods which paid Subſidy inwards, and pay no Subſidy outwards | 0 | 8 | 0 | 4 | 0 | 4 | 0 | 4 |

Subſidy

## Subsidy outwards.

| | Collector | | Comptrol | | Surveyor | | Surv. gen | |
|---|---|---|---|---|---|---|---|---|
| | s. | d. | s. | d. | s. | d. | s. | d. |
| For every certificate upon warrant from his majesty, or the lord treasurer, paying no duties | 1 | 6 | 0 | 8 | 0 | 8 | 0 | 8 |
| For indorsement of all warrants and licences | 0 | 4 | 0 | 4 | | | | |
| For a foaring bill, licensing such as bring in victuals, to carry out some beer as by store | 0 | 6 | 0 | 6 | 0 | 6 | 0 | 6 |
| Coast sufferances to be given without fees. | | | | | | | | |
| For every coast-cocket outwards, and entering in his majesty's books, for a whole ship, or vessel passing into the open seas | 1 | 0 | 0 | 8 | 0 | 8 | 0 | 8 |
| For a bond for the same | 0 | 6 | | | | | | |
| For discharging the same bond, and filing the certificate to the bond | — | | 0 | 4 | | | | |
| For making every certificate of return | 1 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| For making, entering, and keeping an account of every debenture for repayment of half subsidy, or other sums of money | 1 | 0 | 0 | 4 | 0 | 4 | 0 | 4 |
| For making and entering a transire, or letpass, from port to port in *Great-Britain* | 0 | 4 | 0 | 2 | | | | |
| To the clerks for a cocket, by *British* or others | 0 | 4 | 0 | 2 | 0 | 2 | 0 | 2 |
| For a ship's entry crossing the seas | 0 | 4 | | | | | | |
| To the clerk of the coast-cocket, for making a bill or ticket to the lord mayor for Corn, Victuals, and other Provisions | 0 | 4 | | | | | | |

## Petty Customs inwards.

| | Customer | | Comptrol | | Surveyor | | Surv. gen | |
|---|---|---|---|---|---|---|---|---|
| | s. | d. | s. | d. | s. | d. | s. | d. |
| FOR every stranger's warrant | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 |
| For taking every bond | 0 | 6 | | | | | | |
| For every bill at sight | 1 | 0 | 0 | 4 | 0 | 4 | 0 | 4 |
| For discharging every bond | — | | 0 | 6 | | | | |
| For every great employment to employ the proceed of goods | — | | 0 | 6 | 1 | 0 | 1 | 0 |

## Subsidy inwards.

| | Collector | | Comptrol | | Surveyor | | Surv. gen | |
|---|---|---|---|---|---|---|---|---|
| | s. | d. | s. | d. | s. | d. | s. | d. |
| FOR every warrant by *British* freemen of London | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 4 |
| For every warrant for strangers, or unfreemen | 0 | 6 | 0 | 6 | 0 | 6 | 0 | 6 |
| To the clerk for making the shipper's entry | 1 | 0 | | | | | | |
| For making a bond to his majesty's use | 0 | 6 | | | | | | |
| For every oath administered by the collector | 0 | 2 | | | | | | |
| For a shipper's entry, with the particular contents, viz. from the East-Indies | 2 | 6 | | | | | | |
| From the Streights | 2 | 6 | | | | | | |
| From Spain, Portugal, and the West-Indies, or British plantations | 2 | 0 | | | | | | |
| From Dunkirk or France | 1 | 0 | | | | | | |

Subsidy

| Subsidy inwards. | Collector s. | Collector d. | Comptrol s. | Comptrol d. | Surveyor s. | Surveyor d. | Surv. gen s. | Surv. gen d. |
|---|---|---|---|---|---|---|---|---|
| From Flanders, Holland, Ireland, or any Eastern or Northern parts | 1 | 0 | | | | | | |
| For every ship or vessel less than twenty ton | 0 | 8 | | | | | | |
| For every stranger's ship's entry to pay double fees | | | | | | | | |
| For every certificate of foreign goods imported, to be shipped out free of subsidy, eighteen pence; which is understood, sixpence for the search, although several ships, and twelvepence for the certificate | 1 | 6 | | | | | | |
| If the goods be under the value of twenty pounds, according to the Book of rates, the merchant is to pay for the certificate, in all, but | 0 | 6 | | | | | | |
| For examining and comparing every debenture with the original certificate | 0 | 4 | | | | | | |
| For a certificate of foreign goods coming from any of the out-ports to London, or from any other port to port within this nation | 0 | 6 | 0 | 2 | 0 | 2 | 0 | 2 |
| For goods sent by sea by the importer thereof, to any of the out-ports from London | 0 | 6 | 0 | 2 | 0 | 2 | 0 | 2 |
| For casting up the sum, and keeping an account of every debenture, and paying the money | 0 | 8 | | | | | | |
| For every bale, pack, truss, chest, case, or other package, brought into the King's warehouse, to be allowed to the officer when the merchant is short entered above five shillings, to be paid to the proper officer, two pence | | | | | | | | |

## Great Customs.

| | 2 Customer. s. | 2 Customer. d. | Comptroller. s. | Comptroller. d. |
|---|---|---|---|---|
| FOR a cocket for Calve-skins | 2 | 0 | 1 | 0 |
| For a coast-cocket outwards of Wools, Woolfells, Leather, Skins, and Hides | 2 | 0 | 1 | 0 |
| For a bond to his majesty's use | 1 | 0 | | |
| For filing the return | 0 | 6 | | |
| For a return and discharge outwards | 2 | 4 | 1 | 0 |
| For the packer, for telling and packing every dacre of dressed Calve-skins, allowing ten dozen to the dacre | Packer. 0 | 6 | | |
| For packing every dacre of undressed Calve-skins, and telling | 0 | 6 | | |

Fees concerning ſeveral Officers, as well inwards as outwards, to be paid to the Clerks.

| | Cuſtomer | | Comptroll | | Surveyor | |
|---|---|---|---|---|---|---|
| | s. | d. | s. | d. | s. | d. |
| FOR every bill of portage | 0 | 6 | 0 | 3 | 0 | 3 |
| For a ſecond or parcel-cocket outwards | 0 | 2 | 0 | 2 | 0 | 2 |

To the King's majeſty's Waiters, being in number eighteen.

| | | s. | d. |
|---|---|---|---|
| Received in the Cuſtom-houſe, above ſtairs — | For every Britiſh man's foreign goods or merchandizes, of what nature ſoever, paying Cuſtom or Subſidy inwards in the port of London, or coming thither from any place or port by cocket | 1 | 0 |
| | For every ſtranger's foreign goods in like manner, paying Cuſtom or Subſidy inwards in the ſame port, or coming thither by cocket | 1 | 6 |
| | For certifying every cocket of Britiſh goods brought up to London | 0 | 6 |
| Received at the water-ſide by the ſaid King's waiters, and others attending; to be divided as formerly — | For a bill of ſtore or portage for any thing above ten ſhillings cuſtom | 1 | 0 |
| | For a bill of ſight, bill of ſufferance, or any other imperfect warrant | 1 | 0 |
| | For Wools, Woolfells, Leather, Hides, and prohibited goods from the out-ports by cocket | 1 | 0 |

Regiſter of the King's majeſty's warrants.

| | | |
|---|---|---|
| FOR every Britiſh warrant for the goods inwards | 0 | 2 |
| For every ſtranger's warrant | 0 | 4 |
| For every certificate foreign | 0 | 4 |
| For all goods not paying twenty ſhillings cuſtom, whether in or out, there ſhall be but half fees taken, whether for warrants, cockets, tranſires, debentures, or certificates | | |

To the Uſher of the Cuſtom-houſe.

| | | |
|---|---|---|
| FOR every oath adminiſtered by the King's officers outwards | 0 | 2 |

Rules which may ſerve for the Ports in general.

WHereas ſome ſocieties and companies of merchants do trade in a joint-ſtock, and enter the whole lading and cargo of a ſhip inwards, in one ſingle entry, when the adventurers therein concerned are many, the officers and waiters may take and receive ſuch gratuity as the ſaid company ſhall hereafter voluntarily conſent to pay unto them; any thing in this order or table of fees, or any other Act or proviſion to the contrary, notwithſtanding.

All

All goods under the value of five pound in the Book of rates, paying ſubſidy the ſum of five ſhillings, or leſs, ſhall paſs without payment of any fees.

No Britiſh merchant that ſhall have goods of his own, to be landed out of one ſhip or veſſel at one time (although the receipt of the ſubſidy be diſtributed into ſeveral offices) ſhall be charged to pay any more or other fees than for a ſingle entry.

Goods in partnerſhip to paſs as if the proprietors were one ſingle perſon.

Fiſh by Britiſh in Britiſh ſhipping or veſſel inwards or outwards, or along the coaſt, to pay no fees.

Foreign coin and bullion inwards, may be landed by any perſon, without warrant or fee.

Diamonds, Precious ſtones, Jewels, and Pearls of all ſorts, to paſs outwards without warrant or fee.

Poſt-entries inward to paſs without fee, under five ſhillings; if above five ſhillings, and under forty ſhillings, then ſixpence: but if the cuſtom to be paid exceed forty ſhillings, then it ſhall pay the full fees as was paid for the firſt warrant.

The merchant ſhall pay for all goods opening that ſhall be ſhort entered, above ten ſhillings cuſtom.

The merchant ſhall pay for weighing of all goods that ſhall be ſhort entered above twenty ſhillings cuſtom.

The merchant not to be at any charge if duly entered.

Whereas by an Act of Parliament, intitled, *An Act for encouraging and increaſing of ſhipping and navigation*, there are granted unto the King's moſt excellent majeſty, ſundry duties upon ſtrangers veſſels importing commodities not of their growth; and thereby it is ordered, that ſuch ſhipping as pretend to enjoy the privilege of Britiſh ſhipping, muſt be manned accordingly; whereby there is a neceſſity of an officer to be employed every tide downwards towards Graveſend, to viſit all ſhips whether they be manned according to the ſaid Act; as alſo to gauge French ſhips, and take an account of their tonnage, and to give certificates for making of foreign ſhips free, and taking bonds for ſuch as go to the plantations; for effecting of which buſineſs, the following fees are ſet and appointed by the authority aforeſaid, to be paid as well in all out-ports, as in the port of London, and creeks thereunto belonging, viz.

| | Collector | | Comptrol | |
|---|---|---|---|---|
| | s. | d. | s. | d. |
| For gauging every French veſſel, in lieu of the fee paid in France for gauging Britiſh veſſels there, as long as they continue this duty | 5 | 0 | | |
| For making a certificate to make a foreign ſhip free, with ſealing and regiſtering the ſame | 10 | 0 | | |
| For a bond for ſhips going to the plantations | 0 | 6 | | |
| For every entry of French veſſels, and for bills to charge the five ſhillings per ton on ſuch veſſel | 0 | 6 | 0 | 6 |
| For a certificate of payment of tonnage | 0 | 6 | | |
| For every entry of goods liable to duties by the Act of Navigation, which this collector receives | 0 | 4 | 0 | 4 |

## The Fees of the Chief ſearcher, and of his majeſty's five Under-ſearchers in the Port of London.

### Duties between the Chief ſearcher, and his majeſty's five Under-ſearchers that attend at London.

| | | s. | d. |
|---|---|---|---|
| For every ſhip that paſſeth into foreign parts | SPain, Portugal, the Streights, Weſt-Indies, Guinea, or the Weſtern iſlands | 6 | 0 |
| | Eaſt-India | 10 | 0 |
| | All other Britiſh ſhips into foreign parts | 4 | 0 |
| | For every ſtranger's ſhip or bottom | 6 | 8 |

### Duties of his majeſty's five Under-ſearchers that attend at London.

| | | | |
|---|---|---|---|
| Britiſh and Aliens | FOR every certificate for ſhipping out goods formerly imported | 2 | 0 |
| | But if the half ſubſidy to be received back amounts but to 40 s. then | 1 | 0 |
| To be paid by Britiſh and aliens for goods that pay ſubſidy, and paſs out by cocket or warrant | Pipe, punchion, or butt | 0 | 4 |
| | Hogſhead or bag | 0 | 2 |
| | Tin, the block or barrel | 0 | 1 |
| | Beer-eager, Wood of all ſorts, Copperas, Alum, and ſuch groſs goods, the ton | 0 | 4 |
| | Corn, the laſt; Sea-coal, the chalder; Beer, the ton | 0 | 2 |
| | Lead, the fodder | 0 | 2 |
| | The maund, fatt, or pack | 0 | 6 |
| | The bundle, bale, cheſt, or caſe | 0 | 3 |
| | Raiſins and Figs, the twenty frails or barrels | 0 | 3 |
| | Butter, and ſuch goods, the barrel | 0 | 2 |
| | For every coaſt-certificate or cocket | 1 | 0 |
| | Tranſires for the coaſt, free. | | |
| | For every Horſe, Mare, or Gelding | 1 | 0 |
| | For certifying every debenture for receiving back half ſubſidy, &c. | 0 | 6 |
| | For every piece of Ordnance | 1 | 0 |
| | For the indorſement of every cocket | 1 | 0 |
| | For every certificate out of their books of goods loſt at ſea, taken by pyrates, or returned, whereby ſo much may be ſhipped cuſtom free | 1 | 0 |
| | For every bill of ſufferance or ſtore, above ten ſhillings in the Book of rates | 1 | 0 |
| | If under | 0 | 6 |
| | The fardle or truſs, by Britiſh, of three hundred weight, or upwards | 0 | 6 |
| | Woollen cloth, the bale, not exceeding five cloths, or three hundred weight, Stuffs, Bays, or Says | 0 | 3 |
| Merchant-ſtrangers, unfreemen of London, or ſuch as ſhip on ſtrangers ſhips or veſſels | the fardle or truſs | 1 | 0 |
| | the bale | 0 | 6 |

The

## The Fees of his majesty's two Searchers at Gravesend.

| | s. | d. |
|---|---|---|
| FOR every ship that passeth over the seas for Spain, Portugal, Streights, the West-Indies, Guinea, or the Western islands | 6 | 0 |
| For every ship to the East-Indies | 10 | 0 |
| For all other ships into foreign parts | 4 | 0 |
| For every stranger's ship or bottom | 8 | 0 |
| For every ship having a coast-cocket | 0 | 4 |
| For passengers outwards, not being merchants or mariners | 0 | 6 |

*Signed by virtue of an Order of the House of Commons, dated the 17th of May 1662.*

E. TURNER.

A Breviate of the Fees of his majesty's Officers of the Customs and Subsidies in the Port of London, reducing the particulars (as they are set in several paragraphs, under several titles) into totals or entire sums, viz.

### For the Officers of the Petty Customs outwards.

| | s. | d. |
|---|---|---|
| FOR a cloth-cocket by British freemen of London, paid to the principal officers and their clerks | 2 | 6 |
| For a stranger's cocket, or unfreemen | 3 | 2 |
| For a cloth certificate by British or strangers | 2 | 8 |
| For a ship's entry crossing the seas | 1 | 8 |
| For a ship's entry to the Streights, Canaries; or Western islands | 4 | 4 |
| For clearing of ships, and examining the books | 2 | 6 |
| For every indorsement | 0 | 4 |
| For making a bond to the King's majesty's use | 0 | 6 |
| For every entry in the certificate-book | 0 | 2 |

### Subsidy outwards.

| | | |
|---|---|---|
| FOR every ship's entry within the Levant, or beyond the Streights mouth: to the officers and their clerk | 4 | 4 |
| For every ship's entry going to any other foreign parts | 1 | 8 |
| For every ship's entry going to the out-ports, and for a coast-cocket and bond | 4 | 9 |
| For clearing of every ship, passing to foreign parts, and examining the ship's contents | 2 | 6 |
| For every British cocket, by freemen | 2 | 6 |
| For every stranger's cocket, or unfreemen of London | 3 | 4 |
| For every certificate, cocket, &c. | 2 | 6 |
| For every certificate, upon warrant from his majesty, or the lord treasurer, paying no duties | 4 | 4 |
| For indorsement of all warrants and licences | 0 | 8 |
| For a foaring bill | 2 | 0 |
| For discharging a bond, and filing the certificate | 0 | 4 |
| For making a certificate of return | 2 | 0 |
| For a debenture for repayment of half subsidy, &c.—To the principal officers 2 s. to the searchers 6 d. for the oath 2 d. examining 4 d. casting up and paying the money 8 d. in all | 3 | 8 |

For

| | s. | d. |
|---|---|---|
| For making and entering a certificate to let paſs | 0 | 6 |
| For a bill or ticket to the lord mayor | 0 | 4 |

## Petty Cuſtoms inwards.

| | | |
|---|---|---|
| FOR every ſtranger's warrant inwards. *Vide* Subſidy inwards. | | |
| For taking every bond | 0 | 6 |
| For every bill at ſight | 2 | 0 |
| For diſcharging every bond | 0 | 6 |
| For every great employment | 2 | 6 |

## Subſidy inwards.

| | | |
|---|---|---|
| FOR every warrant by Britiſh freemen of London: to the principal officers, the King's waiters, and regiſters | 2 | 6 |
| For every warrant for ſtrangers | 4 | 6 |
| Or unfreemen | 3 | 2 |
| For every certificate of foreign goods coming from the out-ports, to London | 2 | 4 |
| For goods ſent by ſea, by the importer thereof, to any of the out-ports, from London | 1 | 0 |
| All the reſt of the fees under this title of Subſidy inwards are ſingle, and paid to particular perſons | *Vid. the* Table. | |

## Great Cuſtoms.

| | | |
|---|---|---|
| FOR a cocket for Calve-ſkins: to the officers and packer | 3 | 6 |
| For Wools, Woolfells, Skins and Hides | 3 | 0 |
| For a bond to his majeſty's uſe | 1 | 0 |
| For filing the return | 0 | 6 |
| For a return and diſcharge outwards | 3 | 4 |

## Fees inwards and outwards concerning the Clerks.

| | | |
|---|---|---|
| FOR every bill of portage | 1 | 0 |
| For a ſecond, or parcel cocket outward | 0 | 6 |

*The packer*
*The King's waiters for the three firſt articles*
*Regiſters of the King's warrants*
} All theſe are reckoned together with the former entries.

All other fees in the table not herein before compriſed (except only two concerning the Act of Navigation)
The fees of the chief ſearcher, and his majeſty's five under-ſearchers at London, and two at Graveſend, are ſingle, and do not admit abbreviation
} *Vid. the* Table.

For all goods not paying twenty ſhillings cuſtom, whether in, or out, there ſhall be but half fees taken.

All goods under the value of five pounds in the Book of rates, ſhall paſs without payment of any fees.

Coin and Bullion inwards
Precious ſtones, Jewels, and Pearls outwards
} Paſs without warrant or fee.

The merchants ſhall pay for all goods opening that ſhall be ſhort entered, above 10 s. cuſtom.

The merchants ſhall pay for weighing of all goods that ſhall be ſhort entered, above 20 s. cuſtom.

The merchants not to be at any charge, if duly entered.

IV. The

## IV. The GRANT to the city of London of the duties of PACKAGE, SCAVAGE, &c. confirmed by an Act of 2 Will. and Mar. intitled, *An Act for reversing the judgment in a quo warranto against the city of London, and for restoring the city of London to its ancient rights and privileges.*

CHARLES, by the grace of God, of England, Scotland, France and Ireland, king, defender of the faith, &c. To all to whom these present letters shall come, greeting: Whereas our well-beloved the mayor and commonalty and citizens of the city of London, and their predecessors, within the port of London, within the liberties and franchises of our city of London and suburbs thereof, have had, exercised and enjoyed, or claimed to have, exercise and enjoy, the office of Package of all Cloths, Wools, Woolfells, Calve-skins, Goat-skins, bales of Tin, and of all other merchandizes whatsoever, to be packed, casked, piped, barrelled, or otherwise vesselled, out of the said port, to be transported to any the parts beyond the seas, of the goods and merchandizes as well of aliens and persons born under any foreign allegiance, in any parts beyond the seas, wheresoever they should be customed; and also the office as well for surveying or scavage of all goods or wares of any merchant, either alien or denizen, whose father was or should be an alien born without our allegiance, and from the parts beyond the seas, to be brought to the said port by way of merchandize; as also for the surveying, delivering, or balliage of all goods and wares of any such merchants aforesaid, to be exported from the said port into the parts beyond the seas, or otherwise, on the account of merchandizes upon and through the river Thames, within the said port, in any ship, boat, barge or vessel whatsoever, floating, laden, remaining, or being off of any shore of the said river of Thames, and upon any wharf or shore of the same river, which should happen there to remain, and be delivered or unladen, as well by water as by land, within the port aforesaid, within the franchises and liberties of the said city and suburbs thereof; all which they have enjoyed time out of mind, and by virtue of several charters or letters patents of Edward the fourth, late king of England, in the first and eighteenth years of his reign, to them granted; and also by virtue of a certain other charter or letters patents of Henry the eighth, late king of England, to the said mayor and commonalty and citizens aforesaid, granted in the third year of his reign, by whatsoever name or names the same are called in the said letters patents, by authority of parliament confirmed, or by colour of the same letters patents, or any of them, or by the prescription aforesaid, with divers fees and rewards to the said offices belonging and appertaining. And whereas divers questions and differences have of late risen about and concerning the offices aforesaid, and the execution thereof within the port aforesaid, within the liberties and franchises of the city aforesaid, and suburbs thereof, whereby the said mayor and commonalty and citizens, of the city of London aforesaid, have been hindred and disturbed in the offices aforesaid, and in the exercise of them. Know ye, that we, for the removing and utter taking away all doubts and questions about the said offices, and likewise for the corroborating, amplifying, increasing, declaring and establishing the liberties and privileges of the said city, of our special grace, certain knowledge, and meer motion, and also for and in consideration of four thousand and two hundred

hundred pounds of lawful money of England, to the hands of our ancient and faithful ſervant George Kirge, gentleman of our robes, and one of the grooms of our bedchamber, by a warrant under our privy ſeal, heretofore paid or aſſigned to be paid, whereof we do acknowledge ourſelf to be fully ſatisfied and paid, and them the ſaid mayor and commonalty and citizens, of the city of London aforeſaid, and their ſucceſſors, to be thereof acquitted and diſcharged for ever by theſe preſents; and for divers other good cauſes and conſiderations, us hereunto eſpecially moving, have for us, our heirs and ſucceſſors, created, ordained, and conſtituted, and by theſe preſents do create, ordain, and conſtitute, that from henceforth, for ever hereafter, there ſhall be within the ſaid port of London, and the limits and bounds thereof, within the liberties and franchiſes of the ſaid city and ſuburbs thereof, an office and offices, employment and employments of Package of all Woollen cloths, Woolfells, Calve-ſkins, Goat-ſkins, bales of Tin, and of all other merchandizes whatſoever, to be packed, caſked, piped, barrelled, or any ways veſſelled, with a ſurvey of the meaſure, number and weight of the ſaid merchandizes, and alſo the ſurvey of all cuſtomable merchandizes, to the ſaid port, within the liberties and franchiſes of the ſaid city and ſuburbs thereof, coming, and out of the ſame port going, as well by land as by water, within the liberties and franchiſes of the city aforeſaid, and ſuburbs thereof, as well of the goods of any denizen, whoſe father is or ſhall be an alien, as of the goods of aliens wherefoever the ſame ſhall be cuſtomed: as alſo an office or employment of Carriage and Portage of all Wools, Woolfells, bales of Tin, and of all other merchandizes whatſoever, as well of any denizen, whoſe father is or ſhall be an alien, born without the allegiance of us, our heirs or ſucceſſors, as of aliens born without the allegiance of us, our heirs or ſucceſſors, and under any foreign allegiance in any the parts beyond the ſeas, which ſhall be carried into London, from the river of Thames, to the houſe or warehouſe of ſuch alien, and from thence to the ſaid river; together with the fees, ſums of money, profits, and emoluments of the ſaid office or employments, and other the premiſſes, in two tables or ſchedules hereunto annexed, mentioned, and reſpectively limited and appointed. All and ſingular which fees, ſums of money, profits and emoluments in the ſaid tables or ſchedules, expreſſed as due and lawful fees to the ſaid ſeveral offices of Package and Portage annexed and belonging, and in the execution of the ſame offices, and either of them reſpectively, to be had and taken, we do for us, our heirs and ſucceſſors, ratify, eſtabliſh and confirm, by theſe preſents, and the ſame fees, ſums of money, profits and emoluments in the ſaid tables or ſchedules beforementioned, we do for us, our heirs and ſucceſſors, grant unto the ſaid mayor, commonalty and citizens of the city aforeſaid, and their ſucceſſors for ever, by theſe preſents. And furthermore, of our ſpecial grace, certain knowledge, and meer motion, for the conſideration aforeſaid, we do for us, our heirs and ſucceſſors, give and grant to the ſaid mayor, commonalty and citizens of the city aforeſaid, and their ſucceſſors, the ſaid office or employment of Package of all and all manner of Woollen cloths, Woolfells, Calve-ſkins, Goat-ſkins, bales of Tin, and all other merchandizes whatſoever, to be packed, caſked, piped, barrelled, or any ways veſſeled; with the ſurvey of the meaſure, number and weight of the ſaid merchandizes, together with the fees, ſums of money, profits and emoluments aforeſaid; and alſo the office or employment of Carriage and Portage of all Wools, Woolfells, bales of Tin, and all other merchandizes whatſoever, as well of any denizen, whoſe father is or ſhall be an alien born, without the allegiance of us, our predeceſſors, heirs or ſucceſſors, as of any alien born without the allegiance of us, our predeceſſors,

heirs or ſucceſſors, and under any foreign allegiance, in parts beyond the ſeas, which ſhall be carried into London, from the river of Thames, to the houſe of ſuch alien, and from thence to the ſaid river, together with the fees, ſums of money, profits and emoluments aforeſaid, to hold and exerciſe the offices and employments aforeſaid, and either of them, with their appurtenances, and the diſpoſitions, orderings, ſurveyings, and corrections thereof, and of either of them; together with all fees, ſums of money, profits and emoluments whatſoever, to the ſaid offices or employments, or either of them, in the ſaid two tables or ſchedules to theſe preſents annexed, mentioned, and reſpectively appointed, to the ſaid mayor and commonalty and citizens of the ſaid city, and their ſucceſſors for ever: and alſo to exerciſe and occupy the ſaid offices or employments, and every and either of them, by themſelves, or by their ſufficient miniſter or miniſters, deputy or deputies, without any account or other thing, to be therefore rendered or made to us, our heirs and ſucceſſors (beſides the rent hereafter in theſe preſents mentioned to be reſerved and paid to us, our heirs and ſucceſſors) and without incurring any penalty or forfeiture of the offices aforeſaid, or either of them, or of any parcel thereof, although they or their deputies, officers or ſervants, do not pack the ſaid goods or merchandizes, when they are ready, and upon reaſonable requeſt and notice thereof given for the performing the ſaid ſervices. And that no other porter or carrier, or any other perſon or perſons whatſoever, ſhall preſume to intermit or intrude him or themſelves, to carry or lade any of the ſaid goods or merchandizes from any wharf or ſhore within the limits aforeſaid, into any ſhip or veſſel, or to unlade any goods or merchandizes from any ſhip or veſſel, upon any wharf, ſhore, or lane within the limits aforeſaid, without the ſpecial appointment or licence of the ſaid mayor, commonalty and citizens of the city aforeſaid, or of their officers or deputies for that purpoſe, firſt had or obtained. And that the porter or carrier appointed, and from time to time to be appointed, by the ſaid mayor and commonalty and citizens, and their ſucceſſors, or by their ſufficient officers or deputies for the time being, ſhall have, take or receive of or from the ſaid merchants, as well aliens born without the allegiance of us, our predeceſſors, heirs or ſucceſſors, and under any foreign allegiance in parts beyond the ſeas, as of the ſaid denizens born, or to be born within the power or allegiance of us, our predeceſſors, heirs or ſucceſſors, whoſe father is, or ſhall be an alien born without the allegiance of us, our predeceſſors, heirs or ſucceſſors, for the carriage or portage of the ſaid goods and merchandizes, ſuch ſums of money for their labour aforeſaid, as in a certain ſchedule to theſe preſents annexed are mentioned and appointed, without any account or other thing to be therefore rendered or made to us, our heirs or ſucceſſors (beſides the rents hereafter in theſe preſents mentioned, to be paid to us, our heirs or ſucceſſors). And further, of our more abundant grace, certain knowledge, and meer motion, and for the conſideration aforeſaid, we do for us, our heirs and ſucceſſors, give and grant to the ſaid mayor and commonalty and citizens of the city aforeſaid, and their ſucceſſors, the office or employment of the ſcavage and ſurveying, and alſo the ſcavage of all the goods and wares cuſtomable whatſoever, of any merchants, as well aliens as denizens, whoſe father is or ſhall be an alien born or to be born without the allegiance of us, our predeceſſors, heirs or ſucceſſors, and to be brought from any parts beyond the ſeas, within the liberties and franchiſes of the ſaid city and ſuburbs thereof, on account of merchandizing; and alſo the ſurveying, delivering, or balliage of all the goods and wares of any of the ſaid merchants, within the liberties and franchiſes of the ſaid city, which ſhall be carried out into parts beyond the ſeas, by way of merchandize,

 through

through and upon the river Thames, within the limits aforesaid, in any ship, boat, barge or vessel whatsoever, floating, laden, remaining or being off of any shore of the said river of Thames, and which upon any bank, wharf or shore of the said river, shall happen to remain and be delivered or unladen within the liberties and franchises of the said city and suburbs thereof; together with the fees, sums of money, profits and emoluments, in a certain table or schedule to these presents annexed, mentioned, and respectively limited and appointed, according to the form of the Statute made and published in the two-and-twentieth year of Henry the eighth, late king of England. All and singular which said fees, sums of money, profits and emoluments, in the said table or schedule last mentioned and expressed, as due and lawful fees to the said several offices of Scavage and Balliage aforesaid, annexed and belonging, and in the execution of the same offices, and either of them respectively hereafter to be had and taken: we do for us, our heirs and successors, ratify, establish, and confirm, by these presents; and the same fees, sums of money, profits and emoluments, in the said last mentioned table or schedule, we do, for us, our heirs and successors, grant to the said mayor and commonalty and citizens of the city aforesaid, and their successors, for ever, by these presents. To have and exercise the said offices and employments last mentioned, and either of them, with the appurtenances, and the disposings, orderings, supervisings, and corrections of the same, and either of them, together with all the fees, sums of money, profits and emoluments, to the said offices or employments, and either of them, in the said table or schedule to these presents annexed, mentioned, and respectively appointed, unto the said mayor and commonalty and citizens of the said city, and their successors, for ever; and also to exercise and occupy the said offices or employments, by themselves, or by their sufficient minister or ministers, deputy or deputies, without any account or other matter to be rendred or made to us, our heirs or successors, for the same (besides the rents hereafter in these presents mentioned to be reserved and paid to us, our heirs and successors) and without incurring any penalty of the said offices or employments, or either of them, or any parcel thereof, although they or their deputies, officers or servants, shall not survey or deliver the goods and merchandizes aforesaid, when they shall be ready, upon reasonable request or notice thereof given, for the performing the said works or services. Willing, and by these presents, for us, our heirs and successors, enjoining and commanding all and singular such aliens and denizens aforesaid, that they, from time to time, do make and deliver, or cause to be made and delivered, unto the said mayor and commonalty and citizens, and their successors, or their servants, deputies or collectors of the Scavage aforesaid for the time being, true and perfect bills of entry of all and every their goods, merchandizes and wares, which shall be, from time to time, brought within the liberties and franchises of the said city and suburbs thereof, under pain of our royal indignation, and of being further punished for their contempt of our command in this behalf. Yielding therefore yearly to us, our heirs and successors, into the receipt of our Exchequer at Westminster, three pounds, six shillings and eight pence, of lawful money of England, at the feast of St. Michael the archangel, and the annunciation of the blessed virgin Mary, by equal portions every year to be paid. And whereas we are informed, that, with intent to defraud and deceive the said mayor and commonalty and citizens, of the city aforesaid, of the fees and profits to the said several offices belonging and appertaining, several goods and merchandizes have been fraudulently laden and unladen, by divers persons, at certain wharfs or places, commonly called, St. Katherine's, Tower-wharf, Southwark, Dick-shore,

Wap-

Wapping, Rotherhith, Deptford, Greenwich, and Blackwall, and other places between Blackwall and London-bridge, on both ſides of the river Thames aforeſaid, ſuppoſing the ſame places to be without the port of London aforeſaid, and the liberties, franchiſes, and ſuburbs thereof; we will, and by theſe preſents, for us, our heirs and ſucceſſors, do ordain and declare, that for ever hereafter, all and ſingular merchant-ſtrangers, born without our allegiance, in parts beyond the ſeas, and under foreign obedience, and alſo the ſons of ſuch merchant-ſtrangers, who henceforth ſhall lade or unlade any goods or merchandizes cuſtomable in the port of the city of London aforeſaid, or in any of the ſaid places or wharfs abovementioned, ſhall, from time to time, render and pay, or make and cauſe to be rendred and paid, unto the ſaid mayor, commonalty, and citizens of the city aforeſaid, and their ſucceſſors, or their officers, deputies and ſervants, ſuch wages and fees, as are in the ſaid tables or ſchedules mentioned and expreſſed. And further, becauſe we are given to underſtand, that divers goods and merchandizes of merchants, as well aliens born without our allegiance, under foreign obedience, in parts beyond the ſeas, as alſo ſuch denizen, whoſe father is or ſhall be an alien, and born under foreign allegiance, in parts beyond the ſeas, which are carried out of the port of the ſaid city, and brought into the ſaid port from foreign parts, and beyond the ſeas, are very often ſubtilly concealed and coloured under the names of other perſons, to defraud us of our cuſtoms, and other things to us belonging, for ſuch goods and merchandizes, to the prejudice and loſs of us, our heirs and ſucceſſors, and alſo of the ſaid mayor and commonalty and citizens of the ſaid city, of the fees and ſums of money, ſo as aforeſaid reſpectively limited, appointed and ordained, by reaſon of the exerciſe of the offices aforeſaid, or any of them; we therefore being willing to look after our indemnity in this behalf, and alſo to the intent that the ſaid mayor, and commonalty and citizens, may the better detect the frauds, covins and deceits of all perſons concealing and withdrawing the ſaid goods and merchandizes, and the fees aforeſaid, we do for us, our heirs and ſucceſſors, give, and by theſe preſents grant, to the ſaid mayor and commonalty and citizens, and their ſucceſſors, that the mayor of the city aforeſaid, for the time being, and the ſufficient deputies, ſervants or officers of the ſaid mayor, commonalty, and citizens of the city aforeſaid, in that behalf, from time to time, duly aſſigned, ſhall and may have full power and authority to give and adminiſter the oath upon the holy evangeliſts, from time to time, to all ſuch perſons ſuſpected, or to be ſuſpected, of the ſaid withdrawings, concealments, colourings, frauds, covins. And that it ſhall and may be lawful to the ſaid mayor, his miniſter and deputy, or officer for the time being, by all lawful ways and means, to compel all ſuch perſons ſuſpected, or to be ſuſpected, as ſhall refuſe or deny to take the ſaid oath, to take the ſame oath. Although expreſs mention of the true yearly value, or of the certainty of the premiſſes, or any of them, or of any other gifts or grants by us, or by any of our progenitors or predeceſſors, to the ſaid mayor and commonalty and citizens of the city aforeſaid, or any of them heretofore made, is not made in theſe preſents, or any ſtatute, act, ordinance, proviſion, proclamation, or reſtraint to the contrary thereof, heretofore had, made, publiſhed, ordained or provided, or any other thing, cauſe, or matter whatſoever, in any wiſe notwithſtanding. In witneſs whereof, we have cauſed theſe our letters to be made patents: witneſs ourſelf, at Weſtminſter, the fifth day of September, in the ſixteenth year of our reign.

# V. THE SCAVAGE TABLE OF RATES INWARDS.

☞ *That the goods enumerated by* 12 *Car. II. cap.* 18. § 9. *and imported under the circumſtances therein ſpecified, are ſubject to this duty of* SCAVAGE.

| | s. | d. |
|---|---|---|
| **A.** | | |
| ALum, the hundred weight, containing 112 ℔ | 0 | 2 |
| Annotto, the hundred weight, containing five ſcore | 0 | 4 |
| Apples, and Pears, the little barrel | 0 | 1¼ |
| Aqua vitæ, the hogſhead | 0 | 6 |
| Argol, white or red, the hundred weight, containing 112 ℔ | 0 | 1½ |
| **B.** | | |
| BAbies heads, the dozen | 0 | 0½ |
| Bacon, the hundred weight containing 112 ℔ | 0 | 3 |
| Bandſtrings, the dozen knots | 0 | 0¼ |
| Balks— Great, the hundred, containing ſix ſcore | 1 | 6 |
| Balks— Middle, the hundred, containing ſix ſcore | 0 | 9 |
| Balks— Small, the hundred, containing ſix ſcore | 0 | 4 |
| Barlings, the hundred, containing ſix ſcore | 0 | 4 |
| Barley, the quarter, containing eight buſhels | 0 | 0½ |
| Barillia, or Saphora, the barrel, containing two hundred weight | 0 | 4 |
| Baſket-rods, the dozen bundles | 0 | 4 |
| Baſt-rope, the hundred weight, containing 112 ℔ | 0 | 0½ |
| Battery, Baſhrones, or Kettles, the hundred weight, cont. 112 ℔ | 0 | 6 |
| Beef, the barrel | 0 | 1 |
| Beli-metal, the hundred weight, containing 112 ℔ | 0 | 2 |
| Beans, the quarter | 0 | 0½ |
| Blacking, or Lamp-black, the hundred weight, containing 112 ℔ | 0 | 3 |
| Bottles of all ſorts, the dozen | 0 | 0½ |
| Boards— Barrel-boards, the thouſand | 0 | 4 |
| Boards— Clap-boards, the hundred, containing ſix ſcore | 0 | 1 |
| Boards— Pipe-boards, the hundred, containing ſix ſcore | 0 | 1 |
| Boratoes, or Bombaſines— narrow, the ſingle piece, not above 15 yards | 0 | 2 |
| Boratoes, or Bombaſines— broad, the ſingle piece, not above 15 yards | 0 | 3 |
| Books unbound, the baſket or maund | 0 | 8 |
| Bow-ſtaves, the hundred, containing ſix ſcore | 0 | 2 |
| Braſs andirons, Laver-cocks, Chaffing-diſhes, and all other braſs or latten wrought, the hundred pound, containing five ſcore | 0 | 3 |
| Brimſtone, the hundred weight, containing 112 ℔ | 0 | 0½ |

Briſtles,

SCAVAGE.

| | | s. | d. |
|---|---|---|---|
| Briſtles, the dozen pounds | | 0 | 0½ |
| Buckrams | of Germany, the dozen pieces | 0 | 3 |
| | of France, the dozen pieces | 0 | 2 |
| Buffins, Liles, or Mocadoes | narrow, the ſingle piece, not above 15 yards | 0 | 1 |
| | broad, the ſingle piece, not above 15 yards | 0 | 2 |
| Bulruſhes, the load | | 0 | 1 |
| Burs for mill-ſtones, the hundred, containing five ſcore | | 0 | 3 |
| Butter, the hundred, containing 112 ℔ | | 0 | 1 |

C.

| | | | |
|---|---|---|---|
| CABLE ropes for cordage, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Cabinets | great, the piece | 0 | 2 |
| | ſmall, the piece | 0 | 1 |
| Caddas, or Cruel ribbon, the dozen pieces, each piece cont. 36 yards | | 0 | 1 |
| Candlewick, the hundred weight containing 112 ℔ | | 0 | 1 |
| Candles of tallow, the dozen pound | | 0 | 0¼ |
| Capers, the hundred pound, containing five ſcore | | 0 | 2 |
| Capravans, the hundred, containing ſix ſcore | | 0 | 3 |
| Cards | Playing-cards, the ſmall groce, containing 12 dozen pair | 0 | 2 |
| | Wool-cards, the dozen pair | 0 | 0¼ |
| Carpets | Turkey, Perſia, Eaſt-India and Venice, long, the piece | 0 | 6 |
| | of the ſame, or like ſort, ſhort, the piece | 0 | 4 |
| | Carpets of all other ſorts, the piece | 0 | 0½ |
| Caſes | for looking-glaſſes, gilt, from N° 3 to N° 10. the dozen | 0 | 1½ |
| | for looking-glaſſes, ungilt, the dozen | 0 | 0½ |
| Chamlets, Mohair, and Turkey grograms, each 15 yards | | 0 | 1½ |
| Cheeſe, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Cherries, the hundred weight, containing 112 ℔ | | 0 | 1½ |
| Cloth | French woollen, each 20 yards | 0 | 8 |
| | Scarlet, the yard | 0 | 1 |
| Cochineal | Silveſter, or Campechea, the pound | 0 | 0½ |
| | Of all other ſorts, the pound | 0 | 1 |
| Combs of box or light-wood, the groce, containing 12 dozen | | 0 | 0½ |
| Copper bricks, or plates, round or ſquare, the hund. wt. cont. 112 ℔ | | 0 | 4 |
| Copperas, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Coral, rough or poliſhed, the maſt, containing 2½ ℔ | | 0 | 2 |
| Cork | the hundred weight, containing 112 ℔ | 0 | 1 |
| | the dozen pieces, for ſhoemakers | 0 | 0¼ |

D.

| | | | |
|---|---|---|---|
| DEal-boards of all ſorts, the hundred, containing ſix ſcore | | 1 | 0 |
| Dogs of earth, the ſmall groce, containing 12 dozen | | 0 | 1½ |
| Durance or Duretties | with thread, each 15 yards | 0 | 1½ |
| | with ſilk, each 15 yards | 0 | 2 |
| Drugs | Amber-greeſe, the ounce | 0 | 1½ |
| | Aloes Cicotrina, the pound | 0 | 0½ |
| | Barley hulled, the hundred weight, containing 112 ℔ | 0 | 1 |
| | Carraway and Cummin ſeeds, the hundred weight | 0 | 1½ |
| | China roots, the hundred pounds, containing five ſcore | 1 | 6 |
| | Civet, the ounce | 0 | 1 |
| | Gum armoniack, the hundred, containing five ſcore | 0 | 6 |

Drugs

| | | s. | d. |
|---|---|---|---|
| Drugs — Musk — | the ounce | 0 | 1 |
| | cods, the dozen | 0 | 1 |
| Saunders, white or red, the hundred, containing five score | | 0 | 6 |
| Treacle, common, the hundred, containing five score | | 0 | 2 |
| Turpentine, common, the hundred weight, containing 112 ℔ | | 0 | 1 |

F.

| | | | |
|---|---|---|---|
| Feathers for beds, the hundred weight, containing 112 ℔ | | 0 | 2 |
| Fish — | Cod-fish, the hundred, containing six score | 0 | 4 |
| | Cole-fish, the hundred, containing six score | 0 | 1 |
| | Eels — the barrel | 0 | 1 |
| | Eels — quick, the ship's lading | 10 | 0 |
| | Herrings, white or red, the last | 0 | 6 |
| | Lings, the hundred, containing six score | 0 | 6 |
| | Lob-fish, the hundred, containing six score | 0 | 2 |
| | Croplings, the hundred, containing six score | 0 | 1 |
| | Titling, the hundred, containing six score | 0 | 0½ |
| | Sturgeon — the firkin | 0 | 1 |
| | Sturgeon — the keg | 0 | 0½ |
| | Salmon, the barrel | 0 | 1½ |
| Flax — | undressed, the hundred weight, containing 112 ℔ | 0 | 1½ |
| | dressed or wrought, the hundred weight, containing 112 ℔ | 0 | 4 |
| Flox, the hundred weight, containing 112 ℔ | | 0 | 2 |
| Frankincense, the hundred weight, containing 112 ℔ | | 0 | 1½ |
| Fustians — | Barmillions, the piece, or two half pieces, cont. 15 yards each half piece | 0 | 2 |
| | Naples Fustian, Tripe, or Velure, the piece, cont. 15 yards | 0 | 2 |
| Furs — | Beaver-skins, the piece | 0 | 0½ |
| | Beaver-bellies, or wombs, the dozen | 0 | 4 |
| | Budge, tawed or untawed, the hundred, cont. five score | 0 | 2 |
| | Fox-skins, the hundred, containing five score | 0 | 4 |
| | Foyns without tails, the dozen | 0 | 1½ |

G.

| | | | |
|---|---|---|---|
| Galley-dishes, each 12 dozen | | 0 | 1 |
| Galls, the hundred, containing 112 ℔ | | 0 | 2 |
| Glass — | for windows, the chest or case | 0 | 3 |
| | vocat. Venice drinking-glasses, the dozen | 0 | 0½ |
| Looking-glasses — | Halfpeny ware, the groce, containing 12 dozen | 0 | 0¼ |
| | Peny ware, the groce, containing 12 dozen | 0 | 0½ |
| | of steel — small, the dozen | 0 | 0½ |
| | of steel — large, the dozen | 0 | 1 |
| | of crystal — small, the dozen, under N° 6. | 0 | 1 |
| | of crystal — the dozen, N° 7, 8, 9, 10. | 0 | 4 |
| | of crystal — middle sort, the dozen, N° 6. | 0 | 2 |
| | of crystal — the dozen, N° 11 and 12. | 1 | 6 |
| Glass stone-plates for spectacles, rough, the dozen | | 0 | 0½ |
| Glass plates, or sights for looking-glasses unfoyled — of crystal | small, under N° 6. the dozen | 0 | 0½ |
| | N° 6. the dozen | 0 | 1 |
| | N° 7, 8, 9, 10. the dozen | 0 | 2 |
| | N° 11, 12. the dozen | 1 | 0 |
| Gloves of Spanish leather, the dozen pair | | 0 | 0½ |

| SCAVAGE. | s. | d. |
|---|---|---|
| Grain for dyers — of ſcarlet-powder, the pound | 0 | 0½ |
| Grain for dyers — of Sevil in berries, and grains of Portugal or Rotta, the pound | 0 | 0¼ |
| Grocery — Almonds, the hundred weight, containing 112 ℔ | 0 | 3 |
| Grocery — Aniſeeds, the hundred weight, containing 112 ℔ | 0 | 2 |
| Grocery — Cloves, the hundred, containing five ſcore | 1 | 6 |
| Grocery — Currants, the hundred weight, containing 112 ℔ | 0 | 2 |
| Grocery — Dates, the hundred weight, containing 112 ℔ | 0 | 4 |
| Grocery — Figs, the hundred weight, containing 112 ℔ | 0 | 1 |
| Grocery — Fuſſes of cloves, the hundred pound, cont. five ſcore | 0 | 8 |
| Grocery — Ginger, the hundred pound, containing five ſcore | 1 | 0 |
| Grocery — Liquorice, the hundred, containing 112 ℔ | 0 | 1½ |
| Grocery — Mace, the hundred, containing five ſcore | 2 | 0 |
| Grocery — Nutmegs, the hundred, containing five ſcore | 1 | 6 |
| Grocery — Pepper, the hundred, containing five ſcore | 0 | 6 |
| Grocery — Prunes, the hundred, containing 112 ℔ | 0 | 1 |
| Grocery — Raiſins — great, or Malaga, the hundred, cont. 112 ℔ | 0 | 1 |
| Grocery — Raiſins — of the ſun, the hundred weight, cont. 112 ℔ | 0 | 2 |
| Grocery — Cinnamon, the hundred, containing five ſcore | 1 | 0 |
| Grocery — Sugar — Refined, the hundred, containing 112 ℔ | 0 | 10 |
| Grocery — Sugar — Candy-brown, or White, the hundred weight | 0 | 8 |
| Grocery — Sugar — Muſcovadoes, and White, the hundred weight | 0 | 4 |
| Grocery — Sugar — St. Thome and Pannelles, the hundred weight | 0 | 2 |
| Goats-hair, the hundred pounds, containing five ſcore | 0 | 6 |
| Gunpowder, the barrel, containing 112 ℔ | 0 | 3 |
| Gum arabick, the hundred weight, containing 112 ℔ | 0 | 2 |
| **H.** | | |
| HAwks of all ſorts, the hawk | 0 | 2 |
| Hats — Baſt, or Straw-hats knotted, the dozen | 0 | 0¼ |
| Hats — Baſt, or Straw-hats plain, the groce, cont. 12 dozen | 0 | 1½ |
| Hats — Woolfelts, the dozen | 0 | 1 |
| Hats — Demi-caſtors, the piece | 0 | 0½ |
| Hats — Beaver hats, the piece | 0 | 2 |
| Headings for pipes, hogſheads or barrels, the thouſand | 0 | 2 |
| Heath for bruſhes, the hundred weight, containing 112 ℔ | 0 | 1 |
| Hemp — undreſſed, the hundred weight, containing 112 ℔ | 0 | 1 |
| Hemp — dreſſed, the hundred weight, containing 112 ℔ | 0 | 2 |
| Hides — Buff-hides, the piece | 0 | 0½ |
| Hides — Cow-hides, or Horſe-hides, the dozen hides | 0 | 3 |
| Honey, the barrel | 0 | 1½ |
| Horſes and Mares, each horſe or mare | 0 | 6 |
| Hops, the hundred weight | 0 | 2 |
| **I.** | | |
| INdico, the hundred pound, containing five ſcore | 2 | 0 |
| Indico-duſt, the hundred pound, containing five ſcore | 0 | 8 |
| Incle — wrought, the dozen pound | 0 | 1½ |
| Incle — rolls, the dozen pieces, containing 36 yards, each piece | 0 | 1 |
| Incle — unwrought, the hundred pound, containing five ſcore | 0 | 4 |
| Iron wrought, the hundred, containing 112 ℔ | 0 | 1 |
| Iron unwrought, the ton | 0 | 6 |
| Iron pots, the dozen | 0 | 1½ |

Latten

| SCAVAGE. | | s. | d. |
|---|---|---|---|
| LAtten | Shaven latten, the hundred weight, containing 112 ℔ | 0 | 6 |
| | Black latten, the hundred weight, containing 112 ℔ | 0 | 3 |
| Lace | Bone-lace of thread, the dozen yards | 0 | 0½ |
| | Silk Bone-lace, the pound, containing 16 ounces | 0 | 2 |
| | Silk-lace of all other ſorts, the pound, containing 16 ounces | 0 | 1 |
| Lemons | the thouſand | 0 | 1 |
| | Juice of lemons, the pipe | 0 | 6 |
| | Pickled lemons, the pipe | 0 | 3 |
| Linſeed, the quarter | | 0 | 1 |
| Leaves of gold, the hundred leaves, containing five ſcore | | 0 | 0½ |
| Lewers for hawks, the dozen | | 0 | 0½ |
| Leather | Baſil-leather, the dozen ſkins | 0 | 0¼ |
| | Hangings, gilt, the piece | 0 | 3 |
| | Leather for maſks, the dozen pound | 0 | 2 |
| Lutes, the dozen | | 0 | 4 |
| Luteſtrings vocat | Catlings, the great groce, cont. 12 ſmall groce of knots | 0 | 1 |
| | Minikins, the groce, containing 12 dozen knots | 0 | 0½ |
| Linen, Brabant, Flemiſh, Embden | Britiſh cloth, the hundred ells, containing five ſcore | 0 | 2 |
| | Frieze cloth, Gentiſh holland, Iſinghams, Overiſſel cloth, Rouſe-linen, Cowsfield, or Plats cloth, each 30 ells | 0 | 2 |
| | Callicoes or Dutties, the piece | 0 | 0½ |
| | Cambricks, the whole piece, containing 13 ells | 0 | 2 |
| | Damaſk for tabling: of Holland-making, the dozen yards | 0 | 4 |
| | Damaſk for tabling: of Sileſia-making, the dozen yards | 0 | 2 |
| | Damaſk for towelling and napkining: of Holland-making, the dozen yards | 0 | 2 |
| | Damaſk for towelling and napkining: of Sileſia-making, the dozen yards | 0 | 1 |
| | Diaper for tabling: of Holland-making, the dozen yards | 0 | 2 |
| | Diaper for tabling: of Sileſia-making, the dozen yards | 0 | 1 |
| | Diaper for towelling and napkining: of Holland-making, the dozen yards | 0 | 1 |
| | Diaper for towelling and napkining: of Sileſia-making, the dozen yards | 0 | 0½ |
| | French or Normandy canvas, and Line narrow, Vandales or Vitry canvas, Dutch barras, and Heſſens canvas, the hundred ells, containing ſix ſcore | 0 | 2 |
| | Gutting and Spruce canvas, Drillings, Packduck, Hinderlins, Middle good, Headlake, Muſcovia, Line narrow, Hamburgh cloth narrow, Iriſh cloth, the hundred ells, containing ſix ſcore | 0 | 1 |
| | Hamburgh and Sileſia cloth, broad, the hundred ells, containing ſix ſcore | 0 | 3 |
| | Poledavies, the bolt | 0 | 1 |
| | French canvas, and Line, ell and half quarter broad, or upwards, the ſix ſcore ells | 0 | 3 |
| | Lawns: the whole piece, containing 13 ells | 0 | 2 |
| | Lawns: Callicoe lawns, the piece | 0 | 0½ |
| | Lawns: French lawns, the piece | 0 | 0½ |
| | Lockrams, the piece, of all ſorts, containing 106 ells | 0 | 1½ |
| | Soultwich, the hundred ells, containing ſix ſcore | 0 | 1½ |
| | Straſborough linen, each 30 ells | 0 | 1 |
| | Striped or tufted canvas with thread, the piece, cont. 15 yards | 0 | 1 |
| | Striped, tufted, or quilted canvas with ſilk, the piece, cont. 15 yards | 0 | 1 |

Litmus,

SCAVAGE.

| | | s. | d. |
|---|---|---|---|
| Litmus, the hundred weight, containing 112 ℔ | | 0 | 1 |

M.

| | | s. | d. |
|---|---|---|---|
| MAlt, the quarter | | 0 | 0½ |
| Magnus, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Masks of velvet or sattin, the dozen | | 0 | 1 |
| Masts | great, the mast | 0 | 2 |
| | middle, the mast | 0 | 1 |
| | small, the mast | 0 | 0½ |
| Maps, printed, the ream | | 0 | 1 |
| Madder | Crop madder and all other Bale madder, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Fat madder, the hundred weight, containing 112 ℔ | 0 | 1½ |
| | Mull madder, the hundred weight, containing 112 ℔ | 0 | 0½ |
| Meal, the last, containing 12 barrels | | 0 | 4 |
| Mocado ends, the dozen pound | | 0 | 1½ |

O.

| | | s. | d. |
|---|---|---|---|
| OArs, the hundred, containing six score | | 0 | 4 |
| Oats, the quarter | | 0 | 0½ |
| Oils | Sevil oil, Majorca oil, Minorca oil, Provence, Portugal oil, and Sallet oil, the ton | 2 | 8 |
| | Rape and Linseed oil, the ton | 2 | 6 |
| | Train oil of Greenland or Newfoundland, the ton | 1 | 4 |
| Olives, the hogshead | | 0 | 4 |
| Onions | the hundred bunches | 0 | 1 |
| | Seed, the hundred weight, containing 112 ℔ | 0 | 3 |
| Oranges, the thousand | | 0 | 1 |
| Orchal, the hundred weight, containing 112 ℔ | | 0 | 1½ |

P.

| | | s. | d. |
|---|---|---|---|
| PAckthread, the hundred pound, containing five score | | 0 | 1½ |
| Pans, vocat. | Dripping, or Frying-pans, the hundred, cont. 112 ℔ | 0 | 1½ |
| | Warming-pans, the dozen | 0 | 1½ |
| Paper | brown, the hundred bundles | 0 | 6 |
| | of all other sorts, each five score reams | 1 | 8 |
| Pease, the quarter | | 0 | 0½ |
| Pitch or Tar, the last | | 0 | 3 |
| Plates | single, white or black, the hundred plates | 0 | 1 |
| | double, white or black, the hundred plates | 0 | 2 |
| Pomegranates, the thousand | | 0 | 2 |
| Pork, the barrel | | 0 | 1½ |
| Pots | of earth or stone, covered, the hundred, cont. five score | 0 | 1 |
| | of earth or stone, uncovered, the hundred cast, containing a gallon to every cast, whether in one pot or more | 0 | 2 |

Q.

| | | s. | d. |
|---|---|---|---|
| QUails, the dozen | | 0 | 0¼ |
| Quicksilver, the hundred, containing five score | | 0 | 10 |
| Quinces, the hundred, containing five score | | 0 | 0½ |

SCAVAGE.

| | s. | d. |
|---|---|---|
| **R.** | | |
| RApeseed, the quarter | 0 | 1 |
| Rosin, the ton | 0 | 8 |
| Rice, the hundred weight, containing 112 ℔ | 0 | 1 |
| Rye, the quarter | 0 | 0½ |
| Rims for sieves, the groce, containing 12 dozen | 0 | 0½ |
| **S.** | | |
| SAffron, the pound | 0 | 0½ |
| Safflower, the hundred pound, containing five score | 0 | 4 |
| Salt, the wey | 0 | 2 |
| Salt-petre, the hundred, containing 112 ℔ | 0 | 1½ |
| Says — Double says, or Flanders serges, the piece | 0 | 3 |
| Says — Haunscot, and Mild says, the piece | 0 | 2 |
| Shumack, the hundred, containing 112 ℔ | 0 | 1½ |
| Silk — Bridges, Granadoes, Naples, Orgazine, Pole, and Spanish satten silk, Sleeve silk, Fine and Thrown silk, the pound, containing 16 ounces | 0 | 1 |
| Silk — Raw China silk, the pound, containing 24 ounces | 0 | 1 |
| Silk — Ferret or Floret silk, Fillozel, Sleeve silk, coarse, the pound, containing 16 ounces | 0 | 0½ |
| Silk — Raw long silk, the pound, containing 24 ounces | 0 | 0½ |
| Silk — Raw short silk, and raw Morea silk, the pound, containing 24 ounces | 0 | 0¼ |
| Silk stockings, the pair | 0 | 0½ |
| Silks wrought — Boratoes, of silk, Catalopher, China, Damask, Silk Chamlet, China grograms, Tabby grograms, Philosselloes, narrow Tabbies of silk, Towers taffety, the dozen yards | 0 | 2 |
| Silks wrought — Silk grograms narrow, Silk say, Calimancoes and Philosselloes broad, the dozen yards | 0 | 3 |
| Silks wrought — Silk grograms broad, Caffa or Damak, the dozen yards | 0 | 4 |
| Silks wrought — Sattens — of Bolonia, Lukes, Jeans, and others of like making, the dozen yards | 0 | 6 |
| Silks wrought — Sattens — Bridges, China, and Turkey satten, the dozen yards | 0 | 1 |
| Silks wrought — Sarcenets — of Bolonia or Florence, the dozen ells | 0 | 1½ |
| Silks wrought — Sarcenets — of China, the dozen ells | 0 | 1 |
| Silks wrought — Sypers — of silk, broad, the dozen yards | 0 | 0½ |
| Silks wrought — Sypers — of silk, narrow, each 24 yards | 0 | 0¼ |
| Silks wrought — Taffaty — ell broad, each dozen yards | 0 | 2 |
| Silks wrought — Taffaty — China and Levant, each dozen yards | 0 | 0½ |
| Silks wrought — Velvets — China velvets, each dozen yards | 0 | 1 |
| Silks wrought — Velvets — All other Velvets or Plushes, each dozen yards | 0 | 6 |
| Skins — Cordivant-skins, the dozen | 0 | 2 |
| Skins — Goat-skins, in the hair, the dozen | 0 | 1 |
| Skins — Kid skins of all sorts, the hundred, containing five score | 0 | 2 |
| Smalts, the hundred, containing five score | 0 | 4 |
| Spars — Bomb-spars, the hundred, containing six score | 0 | 3 |
| Spars — Cant-spars, the hundred, containing six score | 0 | 2 |
| Spars — Small spars, the hundred, containing six score | 0 | 1 |

Stones

SCAVAGE.

| | | s. | d. |
|---|---|---|---|
| Stones | Dog-ſtones, the laſt | 0 | 6 |
| | Marble-ſtones, the ton | 0 | 8 |
| | Mill-ſtones, the piece | 0 | 6 |
| | Quern-ſtones, the laſt | 0 | 3 |
| Sword-blades, the dozen | | 0 | 1 |
| Staves | Pipe or Hogſhead-ſtaves, the thouſand | 0 | 6 |
| | Barrel-ſtaves, the thouſand | 0 | 3 |
| | Firkin-ſtaves, the thouſand | 0 | 1½ |
| Steel | Long-ſteel, Whiſp-ſteel, and ſuch like, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Gad-ſteel, the half barrel | 0 | 4 |
| Succad, wet or dry, the hundred, containing five ſcore | | 0 | 10 |
| Syder, the ton | | 0 | 4 |

T.

| | | s. | d. |
|---|---|---|---|
| TAllow, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Tapiſtry | with hair, the hundred Flemiſh ells, containing five ſcore | 0 | 4 |
| | with wool, the hundred Flemiſh ells, containing five ſcore | 0 | 6 |
| | with caddas, the hundred Flemiſh ells, containing five ſcore | 1 | 0 |
| | with ſilk, the dozen Flemiſh ells | 0 | 2 |
| Tarras, the barrel | | 0 | 0¼ |
| Teazels, the thouſand | | 0 | 0¼ |
| Tykes of all ſorts, the tyke | | 0 | 1½ |
| Thread | Bridges thread, the dozen pound | 0 | 1 |
| | Outnal thread, the dozen pound | 0 | 1 |
| | Whited-brown, or Piecing thread, the dozen pound | 0 | 1½ |
| | Siſters thread, the pound | 0 | 0½ |
| | Lyons or Paris thread, the bale, cont. an hundred bolts | 0 | 8 |
| Tobacco | Spaniſh, Verinus, Brazile tobacco, the hundred, containing five ſcore | 2 | 0 |
| | St. Chriſtopher's tobacco, or the like, the hundred pound, containing five ſcore | 0 | 6 |
| Tow, the hundred, containing 112 ℔ | | 0 | 0½ |
| Tiles, vocat. Pan-tiles, or Flanders tiles, the thouſand | | 0 | 2 |

W.

| | | s. | d. |
|---|---|---|---|
| WAX, the hundred, containing 112 ℔ | | 0 | 4 |
| Wainſcots, the hundred, containing five ſcore | | 0 | 6 |
| Whale-fins, the dozen fins | | 0 | 1 |
| Wheat, the quarter, containing eight buſhels | | 0 | 1 |
| Woad | Iſland woad, the ton | 1 | 0 |
| | Tholoſe woad, the hundred weight, containing 112 ℔ | 0 | 1 |
| Wood | Box-wood, the thouſand pieces | 0 | 2 |
| | Brazile, or Farnambuck wood, the hundred weight, containing 112 ℔ | 0 | 3 |
| | Braziletto, or Jamaica wood, the hundred weight, containing 112 ℔ | 0 | 1 |
| | Fuſtick, the hundred, containing 112 ℔ | 0 | 0½ |
| | Red, or Guinea wood, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Sweet wood of Weſt-India, the hundred weight, containing 112 ℔ | 0 | 1 |

| Scavage. | s. | d. |
|---|---|---|
| Wool — Beaver wool, the pound | 0 | 1½ |
| Wool — Cotton wool, the hundred pound, containing five ſcore | 0 | 3 |
| Wool — Iriſh, combed, the hundred, containing five ſcore | 0 | 4 |
| Wool — Iriſh, uncombed, the hundred, containing 112 ℔ | 0 | 2 |
| Wool — Eſtridge wool, the hundred weight, containing 112 ℔ | 0 | 2 |
| Wool — Polonia wool, the hundred weight, containing 112 ℔ | 0 | 3 |
| Wool — French wool, the hundred weight, containing 112 ℔ | 0 | 2 |
| Wool — Lambs wool, the hundred weight, containing 112 ℔ | 0 | 3 |
| Wool — Spaniſh wool, the hundred weight, containing 112 ℔ | 0 | 4 |
| Wool — Red wool, the pound | 0 | 0¼ |
| Wire, vocat. Latten wire, and all other Wire, the hundred weight, containing 112 ℔ | 0 | 4 |
| Wine eager, the ton | 0 | 6 |
| Gaſcoin, French wine, and all other Wines of the growth of the French king's dominion, the ton | 2 | 0 |
| Rheniſh wine, the awm | 0 | 6 |
| Muſkadel, and all other Wines of the growth of the Levant, the butt | 1 | 0 |
| Sacks. Canaries, Malagaes, Madeiraes, Romneys, Baſtards, Tents, and Alicants, the butt or pipe | 1 | 0 |

| Y. | | |
|---|---|---|
| Yarn — Cable-yarn, the hundred weight, containing 112 ℔ | 0 | 1 |
| Yarn — Camel, Grogram, or Mohair yarn, the hundred, containing five ſcore | 1 | 6 |
| Yarn — Cotton yarn, the hundred, containing five ſcore | 0 | 4 |
| Yarn — Iriſh yarn, the pack, containing four hundred weight, at ſix ſcore pound to the hundred | 0 | 6 |
| Yarn — Raw linen-yarn, Dutch or French, the hundred, containing five ſcore | 0 | 4 |
| Yarn — Spruce or Muſcovia yarn, the hundred weight, containing 112 ℔ | 0 | 2 |

All other goods, not mentioned in this Table, ſhall pay for Scavage duties inwards, after the rate of one peny in the pound, according as they are expreſſed or valued in his majeſty's late Book of rates; and all other not expreſſed therein, ſhall pay the ſame rates, according to the true value.

GUIL. LONDON. H. MANCHESTER.

JO. BRAMSTON. EDW. LITTLETON.

VI. THE

# VI. THE PACKAGE TABLE OF RATES OUTWARDS.

## A.

| | | |
|---|---|---|
| ANnotto, the hundred, containing five ſcore pound | 0 | 3 |
| Aqua vitæ, the hogſhead | 0 | 4 |
| Argol, white or red, the hundred weight, containing 112 ℔ | 0 | 1½ |
| Aſhes — Pot-aſhes, the barrel, containing two hundred weight | 0 | 2 |
| Aſhes — Soap-aſhes, the laſt | 1 | 0 |
| Awl-blades for ſhoemakers, the thouſand | 0 | 0½ |

## B.

| | | |
|---|---|---|
| BArillia or Saphora, the barrel, containing two hundred weight | 0 | 4 |
| Beer, the ton | 0 | 6 |
| Birding ſhot-lead, the hundred weight, containing 112 ℔ | 0 | 2 |
| Books, the maund | 1 | 0 |
| Bottles of glaſs covered with leather, the dozen | 0 | 1 |
| Brimſtone, the hundred weight, containing 112 ℔ | 0 | 1 |
| Bruſhes, the dozen | 0 | 0½ |
| Broken glaſs, the barrel | 0 | 0¼ |
| Buttons, vocat. — Braſs, Steel, Copper, or Latten-buttons, the great groce, containing 12 ſmall groce | 0 | 1 |
| Buttons, vocat. — Hair buttons, the great groce | 0 | 1 |
| Buttons, vocat. — Silk buttons, the great groce | 0 | 0½ |
| Buttons, vocat. — Thread buttons, the great groce | 0 | 0¼ |
| Buckweed, the quarter | 0 | 1 |
| Buckrams of all ſorts, the dozen pieces | 0 | 2 |

## C.

| | | |
|---|---|---|
| CAPS for ſailors, Monmouth, and others, the dozen | 0 | 1 |
| Canary-ſeed, the buſhel | 0 | 0½ |
| Cloaks, old, the piece | 0 | 0½ |
| Copperas, the hundred weight, containing 112 ℔ | 0 | 1 |
| Cochineal — Silveſter, or Campechea, the pound | 0 | 0½ |
| Cochineal — of all other ſorts, the pound | 0 | 1 |
| Cobweb lawns, each 12 yards | 0 | 1 |

## D.

| | | |
|---|---|---|
| DRUGS, vocat. — Aſſafœtida, Gum-armoniack, Gum-lac, Olibanum, and Saſſafras-wood, the hund. cont. five ſcore pound | 0 | 6 |
| DRUGS, vocat. — Caſſia fiſtula, the hundred, containing five ſcore | 0 | 8 |
| DRUGS, vocat. — Caſſia lignea, the hundred, containing five ſcore | 0 | 8 |
| DRUGS, vocat. — Cubebs, the hundred, containing five ſcore | 0 | 6 |
| DRUGS, vocat. — Rhubarb, the pound | 0 | 1 |
| DRUGS, vocat. — Scamony, the pound | 0 | 1 |

PACKAGE.

| | | s. | d. |
|---|---|---|---|
| | **E.** | | |
| | Elephants teeth, the hundred, containing five ſcore pound | 0 | 4 |
| | Eſtridge-feathers, undreſſed the pound | 0 | 0½ |
| | **F.** | | |
| | Filings of iron, called Swarf, the barrel | 0 | 2 |
| Fiſh | Herrings full or ſhotten, the laſt | 0 | 6 |
| | Stockfiſh of all ſorts, the laſt | 0 | 6 |
| | Flaſks of horn, the dozen | 0 | 1 |
| Flax | dreſſed, the hundred weight, containing 112 ℔ | 0 | 4 |
| | undreſſed, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Frankincenſe, the hundred weight, containing 112 ℔ | 0 | 1½ |
| Fuſtians | Engliſh millain, the piece, containing two half pieces of 15 yards the piece | 0 | 1 |
| | Venetian, Engliſh-make, each 15 yards | 0 | 1 |
| | **G.** | | |
| | GALLS, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Glew, the hundred weight, containing 112 ℔ | 0 | 1 |
| | Glovers clippings, the maund or baſket | 0 | 1½ |
| Grains | Scarlet powder, and of Sevil in berries and Grain of Portugal, or Rotta, the hundred pound | 2 | 6 |
| | Grain, French or Guinea, the hundred pound | 0 | 4 |
| Garble | of cloves, the hundred pound, containing five ſcore | 0 | 4 |
| | of almonds, the hundred weight, containing 112 ℔ | 0 | 1 |
| | of ginger, the hundred pound, containing five ſcore | 0 | 1 |
| | of mace, the hundred pound, containing five ſcore | 0 | 9 |
| | of pepper, the hundred pound, containing five ſcore | 0 | 3 |
| Gloves | Bucks leather, the dozen pair | 0 | 1 |
| | Gloves with ſilk fringe, and faced with taffaty, the dozen pair | 0 | 1 |
| | Gloves lined with coney or lamb-ſkin, or plain, the dozen pair | 0 | 0½ |
| Grocery, vocat. | Almonds, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Aniſeeds, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Cloves, the hundred pound, containing five ſcore | 1 | 0 |
| | Currants, the hundred weight, containing 112 ℔ | 0 | 3 |
| | Dates, the hundred weight, containing 112 ℔ | 0 | 4 |
| | Figs, the hundred weight, containing 112 ℔ | 0 | 0½ |
| | Ginger, the hundred pound, containing five ſcore | 0 | 9 |
| | Liquorice, the hundred weight, containing 112 ℔ | 0 | 1½ |
| | Mace, the hundred pound, containing five ſcore | 1 | 6 |
| | Nutmegs, the hundred, containing five ſcore | 1 | 0 |
| | Pepper, the hundred, containing five ſcore | 0 | 6 |
| | Prunes, the hundred weight, containing 112 ℔ | 0 | 0½ |
| | Raiſins great, and Malaga, the hund. weight, cont. 112 ℔ | 0 | 1 |
| | Raiſins of the ſun, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Sugar-candy, the hundred, containing 112 ℔ | 0 | 8 |
| | Sugar of St. Thome and Pannelles, the hundred weight, containing 112 ℔ | 0 | 3 |
| | Sugar of all ſorts, the hundred weight, containing 112 ℔ | 0 | 6 |
| | Cinnamon, the hundred pound, containing five ſcore | 1 | 0 |

HEMP,

| PACKAGE. | s. | d. |
|---|---|---|
| **H.** | | |
| HEMP, the hundred weight, containing 112 ℔ | 0 | 1½ |
| Hats — Beaver hats, the piece | 0 | 2 |
| Hats — Demy-castors the piece | 0 | 1 |
| Hats — Felt-hats, plain, the dozen | 0 | 1½ |
| Hats — Felt-hats, lined or faced, the dozen | 0 | 2 |
| Hair — Coney-hair, the hundred pound, containing five score | 0 | 4 |
| Hair — of goats or kids, the hundred, containing five score | 0 | 4 |
| Hair — Ox or Cow-tail hair, the hundred weight, cont. 112 ℔ | 0 | 0½ |
| Horns — Ink-horns, the small groce, containing 12 dozen | 0 | 0½ |
| Horns — Horns of lanthorns, the thousand leaves | 0 | 2 |
| Horns — Tips of horns, the thousand | 0 | 1 |
| Hops, the hundred weight, containing 112 ℔ | 0 | 2 |
| **I.** | | |
| INdico of all sorts, the hundred pound, containing five score | 1 | 0 |
| Indico-dust, the hundred pound, containing five score | 0 | 6 |
| India hides, the hundred, containing five score | 1 | 6 |
| Irish rugs, the piece | 0 | 1 |
| Iron — the ton, unwrought | 0 | 6 |
| Iron — wrought, the hundred weight, containing 112 ℔ | 0 | 1 |
| Iron — spurs, the dozen pair | 0 | 1 |
| Ivory combs, the dozen pound | 0 | 2 |
| **K.** | | |
| KNIVES, vocat. — London knives, ordinary, the small groce | 0 | 3 |
| KNIVES, vocat. — Sheffield knives, the small groce | 0 | 1½ |
| KNIVES, vocat. — Shoemakers paring-knives, the small groce | 0 | 0½ |
| **L.** | | |
| LACE — Bone-lace of thread, the dozen yards | 0 | 0½ |
| LACE — Silk-lace, the pound, containing 16 ounces | 0 | 1½ |
| Lamperns, the thousand | 0 | 1½ |
| Lead, the fother | 0 | 8 |
| Lemons pickled, the pipe | 0 | 3 |
| Lemon juice, the pipe | 0 | 6 |
| Linseed, the quarter | 0 | 1 |
| Linen, vocat. — Callico, the piece | 0 | 0½ |
| Linen, vocat. — Cambricks, two half pieces, containing 13 ells | 0 | 1½ |
| Linen, vocat. — Damask, for tabling, of all sorts, the dozen yards | 0 | 2 |
| Linen, vocat. — Damask, for towelling and napkening, of all sorts, the dozen yards | 0 | 1 |
| Linen, vocat. — Diaper for tabling of all sorts, the dozen yards | 0 | 1 |
| Linen, vocat. — Diaper for towelling and napkening of all other sorts, the dozen yards | 0 | 0½ |
| Linen, vocat. — Lawns, the piece, containing 13 ells | 0 | 1½ |
| Linen, vocat. — Linen-cloth, called Brabant, Embden, Flemish, Freeze, Gentish, Holland, Isinghams, Overissels, and Rouse cloth, each 30 ells | 0 | 2 |
| Linen, vocat. — French and Normandy canvas, the hund. ells, cont. six score | 0 | 3 |
| Linen, vocat. — Dutch barras, Hessens, Vitry canvas, the hundred ells, containing six score | 0 | 3 |

Linen,

PACKAGE.

| | | s. | d. |
|---|---|---|---|
| Linen, vocat. — | Canvas tufted or quilted with copper, silk or thread, or such like, the piece, containing 15 yards | 0 | 1 |
| | Linen-threads, the maund | 0 | 2 |

M.

| | | | |
|---|---|---|---|
| MAdder, all but Mull-madder, the hundred weight, containing 112 ℔ | | 0 | 2 |
| Molosses, the hogshead | | 0 | 4 |
| Mustard-seed, the hundred weight, containing 112 ℔ | | 0 | 0½ |

N.

| | | | |
|---|---|---|---|
| NAils, | Chair nails, brass or copper, the thousand | 0 | 0½ |
| | Copper nails, Rose nails, and Sadlers nails, the sum, containing ten thousand | 0 | 0½ |

O.

| | | | |
|---|---|---|---|
| OAker, red or yellow, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Onion-seed, the hundred weight, containing 112 ℔ | | 0 | 4 |
| Orchal, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Ox-bones, the thousand | | 0 | 1 |
| Ox-guts, the barrel | | 0 | 2 |
| Oil — | Sevil, Majorca, Minorca oil, Provence, Portugal, Linseed, or Rape oil, the ton | 1 | 4 |
| | Train or Whale oil, the ton | 0 | 8 |

P.

| | | | |
|---|---|---|---|
| PAper, Printing and Copy paper, the hund. reams, cont. five score | | 1 | 6 |
| Pewter, the hundred weight, containing 112 ℔ | | 0 | 4 |

R.

| | | | |
|---|---|---|---|
| RApeseed, the quarter | | 0 | 1 |
| Rape-cakes, the thousand | | 0 | 0½ |
| Red lead, the hundred, containing 112 ℔ | | 0 | 1 |
| Red earth, the hundred weight, containing 112 ℔ | | 0 | 0½ |
| Rice, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Rosin, the ton | | 0 | 6 |

S.

| | | | |
|---|---|---|---|
| SAffron, the pound | | 0 | 1 |
| Salt, the wey | | 0 | 2 |
| Salt-petre, the hundred weight, containing 112 ℔ | | 0 | 2 |
| Sea-horse teeth, the hundred pound, containing five score | | 0 | 10 |
| Sea-coals, the chalder | | 0 | 4 |
| Stockings | Childrens stockings, the dozen pair | 0 | 0½ |
| | Kersey or Leather, the dozen pair | 0 | 1 |
| | Silk stockings, the pair | 0 | 0½ |
| | Worsted stockings, the dozen pair | 0 | 2 |
| | Woollen-knit stockings, the dozen pair | 0 | 1½ |
| Shoemack, the hundred weight, containing 112 ℔ | | 0 | 2 |
| Skins and Furs — | Badger-skins, the hundred, containing five score | 0 | 6 |
| | Beaver-skins, the hundred, containing five score | 2 | 6 |
| | Cat-skins, the hundred, containing five score | 0 | 4 |

Skins

| | Package. | s. | d. |
|---|---|---|---|
| Skins and Furs | Calve-ſkins, the hundred, containing five ſcore | 0 | 8 |
| | Coney-ſkins grey, tawed, ſeaſoned, or ſtag, the hundred, containing ſix ſcore | 0 | 2 |
| | Coney-ſkins black, the hundred, containing ſix ſcore | 0 | 2½ |
| | Elk-ſkins, the piece | 0 | 0½ |
| | Fitches, the timber | 0 | 1 |
| | Fox-ſkins, the hundred, containing five ſcore | 0 | 8 |
| | Jennet-ſkins, black, ſeaſoned, or raw, the ſkin | 0 | 0½ |
| | Kid-ſkins, the hundred, containing five ſcore | 0 | 2 |
| | Lamb-ſkins, tawed, or in oil, the hundred, cont. ſix ſcore | 0 | 6 |
| | Morkins, tawed or raw, the hundred, containing ſix ſcore | 0 | 4 |
| | Otter-ſkins, the hundred, containing five ſcore | 0 | 8 |
| | Rabbet-ſkins, the hundred, containing five ſcore | 0 | 1 |
| | Sheep-ſkins, the hundred, containing ſix ſcore | 0 | 6 |
| | Sheep-pelts, the hundred, containing five ſcore | 0 | 3 |
| | Squirrel-ſkins, the thouſand | 0 | 3 |
| Silk | Raw, of all ſorts, the pound, containing 16 ounces | 0 | 1 |
| | Nubs or Huſks of ſilk, the hundred, containing twenty-one ounces to the pound | 0 | 4 |
| | Engliſh thrown, the pound, containing 16 ounces | 0 | 1 |
| Silver, vocat. Quickſilver, the hundred, containing five ſcore | | 0 | 8 |
| Slip, the barrel | | 0 | 1 |
| Stuffs, vocat. | Buffins, the piece, broad, containing 14 yards | 0 | 2 |
| | Buffins, the piece, narrow, containing 14 yards | 0 | 1 |
| | Bridgewaters, the piece | 0 | 2 |
| | Carrels, the piece | 0 | 1 |
| | Camelians, the piece, containing 25 yards | 0 | 2 |
| | Chamlets or Grograms, the piece, containing about 14 or 15 yards | 0 | 2 |
| | Dammoſelloes, or Damaſins, the piece | 0 | 2 |
| | Durance, the piece | 0 | 1 |
| | Dimity, each thirty yards | 0 | 1 |
| | Floramedoes, the piece | 0 | 1 |
| | Figurettoes | 0 | 2 |
| | Hangings of Briſtol, or ſtriped ſtuff, the piece | 0 | 4 |
| | Linſey-woolſey, the piece | 0 | 1½ |
| | Liſles, the piece, broad or narrow, not above 15 yards | 0 | 2 |
| | Mocadoes, ſingle or tufted, the piece, cont. 14 yards | 0 | 1 |
| | Mocadoes, double, the piece, containing 28 yards | 0 | 2 |
| | Mohairs, the piece, containing about 15 yards | 0 | 1½ |
| | Miſcellauny, the piece, containing 30 yards | 0 | 1 |
| | Perpetuana's, yard broad, the piece | 0 | 2 |
| | Perpetuana's, the piece, ell broad | 0 | 2½ |
| | Paragon, or Parapus, the piece | 0 | 2 |
| | Pyramides or Marimuff, the narrow piece | 0 | 1 |
| | Pyramides or Marimuff, the broad piece | 0 | 2 |
| | Raſhes of all ſorts, the piece, about 24 yards | 0 | 4 |
| | Says, called Hounſcot ſays, or milled, the piece | 0 | 3 |
| | Says of all other ſorts, the piece | 0 | 2½ |
| | Serges, the ſingle piece, yard broad, containing 12 yards | 0 | 2 |
| | Serges, double, the piece, yard broad, containing twenty-four yards | 0 | 3 |

PACKAGE.

| | | s. | d. |
|---|---|---|---|
| Soap | Hard caſtle, the hundred, containing 112 ℔ | 0 | 2 |
| | the barrel | 0 | 3 |
| Succad, wet or dry, the hundred pound, containing five ſcore | | 0 | 8 |
| Spectacles without caſes, the 12 dozen | | 0 | 0½ |

T.

| | | s. | d. |
|---|---|---|---|
| TAllow, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Tapiſtry | with hair, the hundred Flemiſh ells, cont. five ſcore | 0 | 4 |
| | with wool, the hundred Flemiſh ells, cont. five ſcore | 0 | 6 |
| | with caddas, the hundred Flemiſh ells, cont. five ſcore | 1 | 0 |
| | with ſilk, the dozen Flemiſh ells | 0 | 2 |
| Taffaty | ell broad, the dozen yards | 0 | 2 |
| | Silk tuff-taffaty, broad, the dozen yards | 0 | 4 |
| | Silk tuff-taffaty, narrow, the dozen yards | 0 | 2 |
| Thread, whited brown or coloured, the dozen pound | | 0 | 1 |
| Tiffany, each dozen yards | | 0 | 1 |
| Tobacco | Spaniſh, the hundred, containing five ſcore | 2 | 0 |
| | of all other ſorts, the hundred, containing five ſcore | 0 | 6 |
| Tin | wrought, the hundred, containing 112 ℔ | 0 | 4 |
| | unwrought, the hundred weight, containing 112 ℔ | 0 | 3½ |
| Thread points, the great groce | | 0 | 0½ |

V.

| | | s. | d. |
|---|---|---|---|
| VElures | Engliſh, the piece ſingle | 0 | 1 |
| | Engliſh, the double piece | 0 | 2 |
| Vinegar of wine, the ton | | 0 | 2½ |

W.

| | | s. | d. |
|---|---|---|---|
| WAX | Engliſh wax, the hundred weight, containing 112 ℔ | 0 | 4 |
| | Engliſh hard wax, the hundred, containing five ſcore | 0 | 8 |
| Woollen-drapery, vocat. | Bays — the ſingle piece | 0 | 2 |
| | Bays — the double piece | 0 | 4 |
| | Minikin bays, the piece | 0 | 6 |
| | Broad cloth, the ſhort piece, containing 24 yards | 0 | 6 |
| | Broad cloth, the long piece, containing 32 yards | 0 | 8 |
| | Cottons of all ſorts, the hundred goads | 0 | 6 |
| | Devonſhire dozens, the piece | 0 | 1 |
| | Frizadoes, the piece | 0 | 3 |
| | Kerſeys of all ſorts, the piece | 0 | 2 |
| | Liſts of cloth, the thouſand yards | 0 | 6 |
| | Northern dozens — ſingle, the piece | 0 | 3 |
| | Northern dozens — double, the piece | 0 | 6 |
| | Spaniſh cloth, Engliſh-making, each 20 yards | 0 | 6 |
| | Peniſtones, the piece | 0 | 2 |
| Waiſtcoats | of kerſey or flannel, the dozen | 0 | 2 |
| | of woollen knit, the dozen | 0 | 4 |
| | of worſted knit, the piece | 0 | 0½ |
| | wrought with cruel, the piece | 0 | 0¼ |
| | wrought with ſilk, the piece | 0 | 1 |
| Wool | Cotton wool, the hundred pound, containing five ſcore | 0 | 3 |
| | Eſtridge wool, the hundred weight, containing 112 ℔ | 0 | 2 |
| | French wool, the hundred weight, containing 112 ℔ | 0 | 2 |
| | Spaniſh wool, the hundred weight, containing 112 ℔ | 0 | 4 |

Worm-

PACKAGE.

| | | s. | d. |
|---|---|---|---|
| Worm-ſeed, the hundred pound, containing five ſcore | | 0 | 6 |
| Wood | Box-wood, the hundred weight, containing 112 ℔ | 0 | 0½ |
| | Brazile wood, the hundred weight, containing 112 ℔ | 0 | 3 |
| | Ebony-wood, the hundred weight, containing 112 ℔ | 0 | 1½ |
| | Fuſtick-wood, the hundred weight, containing 112 ℔ | 0 | 0½ |
| | Red-wood, the hundred weight, containing 112 ℔ | 0 | 1½ |
| Wine | French wines of all ſorts, the ton | 0 | 8 |
| | Muſcadel, and Wines of the Levant, the butt | 0 | 6 |
| | Sacks, Canaries, Madeiraes, Romneys, and Hullocks, the butt or pipe | 0 | 6 |

Y.

| | | | |
|---|---|---|---|
| YARN, vocat. | Cotton yarn, the hundred, containing five ſcore | 0 | 4 |
| | Grogram, or Mohair yarn, the hundred, cont. five ſcore | 1 | 6 |
| | Raw linen-yarn of all ſorts, the hundred pound | 0 | 4 |

All other goods, not mentioned in this Table, ſhall pay for Package duties after the rate of one peny in the pound, according as they are expreſſed or valued in his majeſty's late Book of rates; and all other not expreſſed therein, ſhall pay the ſame rate according to their true value.

For every entry in the Packer's book for writing bills to each entry outward, as uſually they have done, twelve pence.

The ſtrangers ſhall pay the labouring porters for making up their goods, at their own charge, as always they have done.

The ſtrangers ſhall pay the water-ſide porters belonging to the Package-office ſuch fees and duties, for landing and ſhipping their goods, as they have uſually paid within theſe ten years laſt paſt.

WOLSELEY.

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# VII. THE

# BALLIAGE DUTIES OUTWARDS.

| | | s. | d. |
|---|---|---|---|
| BEER, the ton | | 0 | 4 |
| Canvas, the hundred ells, containing ſix ſcore | | 0 | 2 |
| Coals, the chalder | | 0 | 1 |
| Drapery of woollen or worſted | Broad cloth, the piece | 0 | 1½ |
| | Kerſeys of all ſorts, the piece | 0 | 0½ |
| | Perpetuanaes, the piece | 0 | 0½ |
| | Stuffs, woollen or worſted, the ſingle piece | 0 | 0½ |
| | Stuffs, woollen or worſted, the double piece | 0 | 1 |
| Dying commodities | Cochineal, the hundred, containing five ſcore pound | 1 | 0 |
| | Indico, the hundred, containing five ſcore | 0 | 4 |
| | Wood of all ſorts for dyers, the hundred weight, containing 112 ℔ | 0 | 1 |
| Fuſtians, Engliſh-making, each 15 yards | | 0 | 0½ |
| Flax or Hemp, the hundred weight, containing 112 ℔ | | 0 | 1 |

BALLIAGE.

| | | s. | d. |
|---|---|---|---|
| Grocery | Cloves, Mace, Nutmegs, or Cinnamon, the hundred, containing five ſcore | 0 | 6 |
| | Pepper or Ginger, the hundred, containing five ſcore | 0 | 2 |
| | Raiſins, the piece or frail | 0 | 0½ |
| | Raiſins ſolis, the hundred weight, containing 112 ℔ | 0 | 1 |
| Iron | the ton unwrought | 0 | 6 |
| | wrought, the hundred weight, containing 112 ℔ | 0 | 1 |
| Lamperns, the thouſand | | 0 | 0½ |
| Lead, the fodder | | 0 | 6 |
| Saffron, the pound | | 0 | 0½ |
| Salt, the wey | | 0 | 2 |
| Salt-petre, the hundred weight, containing 112 ℔ | | 0 | 1 |
| Silk raw, or Thrown ſilk, the pound, containing 16 ounces | | 0 | 0¼ |
| Skins and Furs | Beaver-ſkins, the hundred, containing five ſcore | 1 | 6 |
| | Badger-ſkins, the hundred, containing five ſcore | 0 | 6 |
| | Coney-ſkins black, the hundred, containing ſix ſcore | 0 | 2 |
| | Cat-ſkins, the hundred, containing five ſcore | 0 | 2 |
| | Calve-ſkins, the hundred, containing five ſcore | 0 | 2 |
| | Fox-ſkins, the hundred, containing five ſcore | 0 | 6 |
| | Fitches, the timber | 0 | 1 |
| | Morkins, the hundred, containing ſix ſcore | 0 | 2 |
| | Otter-ſkins, the hundred, containing five ſcore | 0 | 6 |
| | Sheep or Lamb-ſkins, the hundred, containing ſix ſcore | 0 | 2 |
| | Squirrel-ſkins, the thouſand | 0 | 1 |
| Tin or Pewter, the hundred weight, containing 112 ℔ | | 0 | 2 |
| Wax, the hundred weight, containing 112 ℔ | | 0 | 2 |
| Wool of all ſorts, the hundred weight, containing 112 ℔ | | 0 | 2 |

Other Merchandizes, liquid or dry, that are not particularly rated in this Table, ſhall pay Balliage duties outwards, by their bulk, as followeth, viz.

| | s. | d. |
|---|---|---|
| A Great packet or fardle, containing between fifteen or twenty cloths, or other goods to that proportion | 1 | 6 |
| An ordinary pack, truſs or fardle, containing in bigneſs about ten or twelve cloths, twelve or fourteen bays, or to the like proportion in friezes, cottons, or other goods | 1 | 0 |
| A bale, containing three or four cloths, four or five bays, or the like proportion in other goods | 0 | 6 |
| For a great maund, or great baſket | 0 | 8 |
| For a ſmall maund, or baſket, weighing three hundred weight, or under | 0 | 4 |
| For a hamper or coffer, weighing two hundred weight, or under | 0 | 3 |
| For a butt or pipe | 0 | 8 |
| For a hogſhead or puncheon | 0 | 4 |
| For a barrel | 0 | 2 |
| For a firkin | 0 | 1 |
| For a dry fat | 0 | 8 |
| For a drum fat | 0 | 4 |

For

BALLIAGE.

| | s. | d. |
|---|---|---|
| For a bale | 0 | 6 |
| For a great chest, or great case | 0 | 8 |
| For a small chest or case, containing three hundred weight, or under | 0 | 4 |
| For a small box | 0 | 2 |
| For a great trunk | 0 | 6 |
| For a small trunk, not above two hundred weight | 0 | 3 |
| For a bag or sack | 0 | 4 |
| For a seron | 0 | 3 |

WOLSELEY.

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VIII. The Packers water-side porters TABLE of DUTIES for landing Strangers goods, and of the like Duties or Rates to be paid unto them for shipping out their goods, *called Portage*

| | s. | d. |
|---|---|---|
| FOR a butt of currants | 1 | 4 |
| For a carateel of currants | 0 | 8 |
| For a quarterole of currants | 0 | 4 |
| For a bag of currants | 0 | 4 |
| For pieces of raisins, the ton | 1 | 8 |
| For a barrel of raisins | 0 | 4 |
| For all sorts of puncheons | 0 | 6 |
| For a barrel of figs | 0 | 2 |
| For topnets and frails of figs, per ton | 1 | 8 |
| For Brazile, or other wood for dying, per ton | 1 | 8 |
| For iron, the ton | 1 | 2 |
| For copperas, the ton | 1 | 2 |
| For oil, wine, or vinegar, per ton | 1 | 2 |
| For hemp and flax, the last | 1 | 8 |
| For loose flax and tow, the hundred weight | 0 | 2 |
| For a great bag of tow | 0 | 8 |
| For a small bag of tow | 0 | 4 |
| For a great bag of hops | 0 | 8 |
| For a packet or little bag of hops | 0 | 4 |
| For packs, trusses, fats, or maunds, per piece | 0 | 8 |
| For a great chest | 0 | 8 |
| For a small chest | 0 | 4 |
| For all cases, barrels, or bales, per piece | 0 | 4 |
| For a bale of madder | 0 | 8 |
| For a bale of ginger or shumack, containing four hundred weight | 0 | 8 |
| For a faggot of steel | 0 | 1 |
| For any serons, the piece | 0 | 4 |
| For a fat of pot-ashes | 0 | 8 |

PORTAGE.

| | s. | d. |
|---|---|---|
| For a laſt of ſope-aſhes | 1 | 0 |
| For a laſt of pitch or tar | 1 | 0 |
| For a laſt of fiſh | 1 | 0 |
| For wainſcots, the hundred, containing ſix ſcore | 5 | 0 |
| For clap-boards, the hundred, containing ſix ſcore | 0 | 6 |
| For deal-boards, the hundred, containing ſix ſcore | 1 | 4 |
| For a great maſt | 5 | 0 |
| For a middle maſt | 2 | 6 |
| For a ſmall maſt | 1 | 3 |
| For great balks, the hundred, containing ſix ſcore | 5 | 0 |
| For middle balks, the hundred, containing ſix ſcore | 2 | 6 |
| For ſmall balks, the hundred, containing ſix ſcore | 1 | 3 |
| For a mill-ſtone | 5 | 0 |
| For a dog-ſtone | 2 | 6 |
| For a wool-ſtone | 2 | 0 |
| For a yard-ſtone | 0 | 3 |
| For a grindle-ſtone | 1 | 0 |
| For a ſtep-ſtone or grave-ſtone | 0 | 8 |
| For quern-ſtones, the laſt | 1 | 0 |
| For emery-ſtones, the ton | 1 | 2 |
| For ten hundred weight of Holland cheeſe | 1 | 0 |
| For roſin, the ton | 1 | 2 |
| For woad, the ton | 1 | 2 |
| For a cheſt of ſugar | 0 | 6 |
| For half wainſcots, the hundred, containing ſix ſcore | 2 | 6 |
| For raw hides, the hundred, containing five ſcore | 5 | 0 |
| For bomſpars, the hundred, containing ſix ſcore | 0 | 6 |
| For ſmall ſpars, the hundred, containing ſix ſcore | 0 | 4 |
| For ends of bomſpars, the hundred, containing ſix ſcore | 0 | 9 |
| For a horſe, gelding, or mare | 2 | 6 |
| For alum, the ton | 1 | 8 |
| For heath for bruſhes, the hundred weight, containing 112 ℔ | 0 | 1 |
| For iron pots, the dozen | 0 | 3 |
| For rings of wire, looſe, the ring | 0 | 0½ |
| For pipe-ſtaves, the thouſand | 2 | 6 |
| For Rheniſh wine, the awm | 0 | 6 |
| For burſtones, the hundred, containing five ſcore | 2 | 6 |
| For half packs of teazels, the piece | 0 | 4 |
| For wicker bottles, the dozen | 0 | 0½ |
| For ſtone pots, the hundred, containing five ſcore | 0 | 1 |
| For looſe fiſh, the hundred, landing | 0 | 3 |
| For a barrel of ſalmon | 0 | 2 |
| For a barrel of ſtub-eels | 0 | 2 |
| For a bundle of baſket-rods | 0 | 0½ |
| For a ton of cork | 1 | 8 |
| For a thouſand of ox-bones | 1 | 0 |
| For a thouſand tips of horns | 0 | 6 |
| For a thouſand ſhank-bones | 1 | 0 |
| For brimſtone, the ton, looſe | 1 | 3 |
| For a fodder of lead | 1 | 2 |
| For rims for ſieves, the load | 1 | 0 |
| For a load of fans | 1 | 0 |

For

PORTAGE.

| | s. | d. |
|---|---|---|
| For a load of bulruſhes | 0 | 8 |
| For a hundred reams of paper, looſe | 1 | 0 |
| For a barrel of tarras | 0 | 2 |
| For a barrel of lings | 0 | 2 |
| For a keg of ſturgeon | 0 | 0½ |
| For iron backs for chimneys, the piece | 0 | 1 |
| For one hundred weight of elephants teeth | 0 | 1 |
| For copper and iron plates, per piece | 0 | 0½ |
| For a hundred ſmall barrels of blacking | 1 | 0 |
| For a dozen of ſcales | 0 | 1 |
| For a hundred of oars | 2 | 6 |
| For every twenty ſugar flags | 0 | 4 |
| For a barrel of ſhot | 0 | 4 |
| For a bundle of canes | 0 | 1 |
| For a cage of quails | 0 | 4 |
| For a cage of pheaſants | 0 | 4 |
| For a cage of hawks | 0 | 4 |
| For a winch of cable-yarn | 0 | 4 |
| For a firkin of ſhot | 0 | 2 |

All other goods, not mentioned in this Table, ſhall pay portage duties, as other goods do of like bulk or condition herein expreſſed.

WOLSELEY.

CHAPTER

# CHAPTER THE FIFTH.

THE

# INDEX:

Being an ABSTRACT of

All the LAWS now in FORCE

FOR

Collecting, and otherwise regulating the Customs,

Digested and disposed in Alphabetical order.

WITH

References to the respective ACTS,

And to every material Circumstance throughout the Book.

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## A.


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| ACTIONS, *vide Informations* 2. *Seizures* 15. | | | |
| ADMEASUREMENT of Ships, *vide Ships* 5. | | | |
| ADMIRALS, *vide Plantations* 2. | | | |
| ADMIRALTY, *vide Apprentices* 2. *Boats* 4. *Plantations* 2. *Ships* 25, 26. *Wool* 44, 45. *Wrecks* 3. | | | |
| AFFIRMATION, *vide Quakers.* | | | |
| AFRICA, *vide Goods inwards* 7, 8. *Plantations British.* | | | |
| AGENTS, *vide Bills, Drawbacks* 4. *Fish* 13. | | | |
| ALAMODES and LUSTRINGS may not be imported 1 but into *London* only; and upon notice first given to the commissioners of the Customs, of the quality, quantity, with the marks, numbers, and packages, the names of the importer, the ship and her burthen, the master, the place where to be laden, and into which they are intended to be imported, and taking a licence under the hands of the said commissioners, or any three of them | 4&5 W.&M.<br>9&10 W.III. | 5<br>43 | 14<br>1 |
| 2 —— But if imported into any other port than *London*, or without notice, licence, and payment of duty, and not sealed or marked, are forfeited, or their full value | 4&5 W.&M.<br>5&6 W.&M.<br>9&10 W.III. | 5<br>20<br>43 | 14<br>45<br>2 |
| 3 —— Upon importation, to be marked and sealed, and registered in a particular book by the officers of the Customs, before delivered out of the Custom-house warehouse | 5&6 W.&M.<br>9&10 W.III. | 20<br>43 | 45<br>2 |
| 4 —— The seals or marks altered, counterfeited, or misapplied; the offenders, and their aiders, &c. each to forfeit 500 l. and to stand in the pillory for the space of two hours | 5&6 W.&M.<br>6 & 7 W.III.<br>9 &10 W.III. | 20<br>18<br>43 | 45<br>30<br>5 |
| 5 —— Imported without payment of duty, or being prohibited, or by way of insurance, delivered or agreed to be delivered; the importer, contractor, or receiver may be prosecuted, and a *Capias* in the first process, specifying the sum of the penalty, may be issued, and the offenders be obliged to give sufficient bail to appear in court; and at such appearance, must give security to answer all forfeitures and penalties, or else go to gaol | 8 & 9 W. III.<br>9 &10 W.III. | 36<br>43 | 1<br>8 |
| 6 —— Fraudulently imported, knowingly received into custody, bartered or sold, every person concerned are to forfeit 500 l. | 9 &10 W.III. | 43 | 3 |
| 7 —— Bought, sold, or harboured, being sealed or marked with a counterfeit seal or mark; the offenders knowing thereof, and not discovering, are to forfeit the goods, and 100 l. | 9 &10 W.III. | 43 | 5 |

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| 8 ALAMODES and LUSTRINGS—May be seized within the cities of *London* and *Westminster*, and the bills of mortality, only by officers of the Customs, or persons deputed by the Lustring company, having writs of assistance from the court of Exchequer | 9 & 10 W. III. | 43 | 5 |
| | 5 Ann. | 20 | 3 |
| 9——On seizure, to be immediately carried to the Custom-house warehouse in *London*; and if forfeited, to be there sold by inch of candle, on condition to be exported, and not to be delivered but in order to be put on shipboard, and until security be given for the due exportation: which security may be discharged by certificate of the chief magistrate of the place, or by oath that they were lost at sea | 8 & 9 W. III. | 36 | 4 |
| | 9 & 10 W. III. | 43 | 2 |
| 10——Seized and forfeited, not to be consumed in *Great-Britain*, but must be sold on condition only to be exported | 8 & 9 W. III. | 36 | 4 |
| | 9 & 10 W. III. | 43 | 2 |
| 11——In disputes concerning the manufacture or importation, the proof to lie on the importer or claimer | 9 & 10 W. III. | 43 | 5 |
| 12——Officers conniving at the fraudulent importation, &c. or collusively delaying prosecution, are to forfeit 500 l. and rendered incapable of holding any office under his majesty | 9 & 10 W. III. | 43 | 6 |
| 13——Offending a second or more times, after conviction, to forfeit double for every offence | 9 & 10 W. III. | 43 | 7 |
| 14——Commanders of ships of war importing, or knowingly permitting such goods to be unshipped, besides all other penalties and forfeitures, to be rendered incapable of serving his majesty, &c. | 9 & 10 W. III. | 43 | 4 |
| 15——Seamen belonging to such ships, discovering the importation or unshipping, besides part of the forfeitures, are to be discharged from their service, if desired | 9 & 10 W. III. | 43 | 4 |
| 16——Before claim can be entered, the claimer to give security to pay full costs of suit, if he be cast; otherwise the goods to be forfeited | 9 & 10 W. III. | 43 | 10 |
| | 5 Ann. | 10 | 4 |
| ——*Vide Seizures* 12. | | | |
| 17——Information to be commenced within two years after the offence | 9 & 10 W. III. | 43 | 12 |
| 18——Black, not to be bought, sold, or dealt in, unless sealed or marked at the Custom-house, or by the Lustring company, upon forfeiture thereof, and 100 l. | 6 & 7 W. III. | 18 | 28 |
| 19——But if the buyer discovers the seller within twelve months, he is discharged, and is entitled to half the forfeiture of the seller | 6 & 7 W. III. | 18 | 29 |

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| 20 ALAMODES and LUSTRINGS—Black, wherefoever manufactured, found without the proper marks or ſeals, are forfeited; and the perſons in whoſe cuſtody they are found, forfeit 100 l. —— | 6 & 7 W. III.<br>8 & 9 W. III. | 18<br>36 | 28<br>3 |
| 21 —— The diſtribution of all penalties and forfeitures, is $\frac{2}{3}$ parts to the King, and $\frac{1}{3}$ to the ſeizer or ſuer; but the charges of ſuit and proſecution muſt be paid out of his majeſty's part —— | 9 & 10 W. III. | 43 | 9 |
| ALDERNEY, *vide pag.* 70, 364. *Goods inwards* 15. *Gunpowder* 4. *Salt* 13. *Wool* 29. | | | |
| ALE, *vide Beer.* | | | |
| ALIENS born, though made denizens, are to pay 1 ſuch duties as they did before they were made denizens —— *Vide Ships* 37, 38. —— | 1 Hen. VII.<br>11 Hen. VII.<br>22 Hen. VIII. | 2<br>14<br>8 | <br><br>1 |
| 2 —— Or merchant-ſtrangers, are to be uſed in this realm, as merchant-denizens are in other countries —— *Vide Goods inwards* 6. | 9 Hen. III.<br>5 Hen. IV. | 30<br>7 | 1<br>1 |
| 3 —— Aliens and denizens coming into this kingdom, to be well and honeſtly entreated with reſpect to the payment of duties —— | 12 Car. II. | 4 | 4 |
| 4 —— Or merchant-ſtrangers bringing in goods, muſt give ſecurity to the King's cuſtomer and comptroller, to employ the money upon the commodities of this realm, or to put it in due payment here (their reaſonable coſts excepted), and not to export the money received for the ſame; upon forfeiture of all their goods, and to ſuffer a year's impriſonment —— | 4 Hen. IV.<br>5 Hen. IV.<br>27 Hen. VI.<br>17 Edw. IV.<br>3 Hen. VII. | 15<br>9<br>3<br>1<br>8 | <br><br>1<br><br>1 |
| 5 —— A *Britiſh-man* ſworn to be ſubject to a foreign prince, or ſtate, is to pay ſtrangers cuſtoms; but if he returns to *Great-Britain*, and there inhabits, he is to pay but *Britiſh* duties, and to have a writ out of Chancery for the ſame —— | 14 and 15 Hen. VIII | 4 | 2 |
| 6 —— The naturalizing of them ought to be only to thoſe of the religion eſtabliſhed in *England*; and not (if of the age of 18 years, or above) till they have received the ſacrament, and taken the oath of allegiance and ſupremacy —— | 7 Jac. I. | 2 | 1 |
| 7 —— Foreign mariners having ſerved, during the preſent war, or that ſhall, in purſuance of his majeſty's royal proclamation, in any future war, ſerve two years aboard *Britiſh* ſhips, are to be deemed natural-born ſubjects —— | 13 Geo. II. | 3 | 2, 4 |
| 8 —— Foreigners who have reſided, or ſhall reſide ſeven years or more in any of his majeſty's colonies in *America*, and ſhall not have been abſent more than two months, at any one time, during the ſaid ſeven years; and ſhall take and ſubſcribe the oaths, and make, repeat, and ſubſcribe the declaration appointed by 1 Geo. I. cap. 13. or | | | |

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| being Quakers, make and ſubſcribe the declaration of fidelity, and take and affirm the effect of the abjuration oath appointed by 8 Geo. I. cap. 6. and make and ſubſcribe the profeſſion of the Chriſtian belief appointed by 1 Will. and Mar. cap. 13. before a judge of the colony; and (not being Jews nor Quakers) receive the ſacrament in ſome proteſtant congregation in *Great-Britain*, or ſome of the ſaid colonies in *America*; ſhall be deemed his majeſty's natural-born ſubjects to all intents ——— | 13 Geo. II. | 7 | 1, 2 |
| ALIENS—All foreign Proteſtants, who conſcientiouſly 9 ſcruple the taking of an oath, are to enjoy the ſame privileges upon the ſame conditions as are required of Quakers, provided they have received the ſacrament of the Lord's ſupper, in ſome proteſtant congregation within ſome of the ſaid colonies, within three months before taking the ſaid affirmation, &c. and produce a proper certificate thereof at the time ——— | 20 Geo. II. | 44 | 1, 6 |
| 10——A liſt of perſons taking the benefit of this Act, and that of 13 Geo. II. cap. 7. is to be tranſmitted to the commiſſioners of trade. But theſe Acts are not to extend to naturalize ſuch perſons as by 4 Geo. II. cap. 21. § 2. are declared not entitled to the benefit of 7 Ann. cap. 5. ——— *Vide Children* 1. *Exception.* | 20 Geo. II. | 44 | 1, 6 |
| 11——Foreign Proteſtants (except ſuch as are excluded by 4 Geo. II. cap. 21.) ſerving three years on board ſhips belonging to his majeſty's ſubjects employed in the Whale-fiſhery, are to be deemed natural-born ſubjects to all intents and purpoſes, provided they qualify themſelves, as therein directed, by taking the oaths, and ſubſcribing the declaration, &c. ——— | 22 Geo II. | 45 | 7 |
| 12——If any perſon ſo naturalized goes out of his majeſty's dominions of *Great-Britain* or *Ireland*, or plantations in *America*, for more than the ſpace of 12 months at any one time, ſuch perſon ſhall loſe the benefit of this Act to all intents and purpoſes whatſoever —— | 22 Geo. II. | 45 | 12 |
| 13——Their entries of goods, *vide Goods inwards* 21, 22. | | | |
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| 16——Their children, under 21 years of age, not to trade nor make entries ——— | 13 and 14 Car. II. | 11 | 10 |
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| AMMUNITION, Arms, Utenſils of war, or Gun-
1 powder, imported by way of merchandize, without licence from his majeſty, forfeited, and treble the value ——— | 1 Jac. II. | 8 | 2 |
| 2——Such licence obtained, except for the furniſhing of his majeſty's publick ſtores, is void, and the offender incurs a premunire, and is diſabled to hold any office from the crown - | 1 Jac. II. | 8 | 3 |
| 3——Arms, Gunpowder, or Salt-petre, may be prohibited to be exported by his majeſty, when he ſhall ſee cauſe, by proclamation or order in council ——— | 12 Car. II. | 4 | 13 |
| | 29 Geo. II. | 16 | 1 |
| 4——If ſhipped (after ſuch prohibition) on board any veſſel in *Great-Britain* to be exported contrary to ſuch proclamation or order, are forfeited, and may be ſeized by warrant from any magiſtrate, or by any cuſtom-houſe, impoſt, or exciſe-officer. And every owner forfeits 100 l. for every hundred weight of Salt-petre and Gunpowder, and 100 l. for every twenty five arms, and 100 l. for every two hundred weight of any ſpecies of Ammunition; and ſo in proportion for a greater or leſſer quantity. And every perſon aiding or aſſiſting in ſhipping them, forfeits 100 l. and treble the value of the goods. Alſo any maſter of a ſhip who takes them, or ſuffers them to be taken on board, forfeits 100 l. ——— | 29 Geo. II. | 16 | 2, 3, 4 |


5 AM-

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| 5 AMMUNITION—This Act, and every clause, matter, and thing therein contained, shall extend to impower his majesty in like manner to prohibit the shipping the same, in order to be carried coastwise | 29 Geo. II. | 16 | 5 |
| 6——The penalties in this Act are to be divided, ⅔ to his majesty, and ⅓ to the person who shall seize, or sue for the same by bill, plaint or information, in any of his majesty's courts of Exchequer in *Great-Britain* | 29 Geo. II. | 16 | 6 |
| ——*Vide Arms.* | | | |
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| APPRENTICES—Boys above 10 years of age chargeable to any parish, may, by the justices, mayors, churchwardens, &c. be bound apprentice to masters of ships, till the age of 21 years: their ages to be inserted in their indentures | 2 and 3 Ann. | 6 | 1 |
| 2——The indentures to be sent to the collector of the Customs, at the port to which his master belongs; who is to register and endorse the same, on forfeiture of 5 l. and to transmit certificates of their names, ages, and to what ship belonging, to the Admiralty | 2 and 3 Ann. | 6 | 5, 13, 15 |
| 3——Parish-boys bound apprentice, may, by consent of the justices, &c. be turned over to the sea-service, for the remaining time; but their indentures of assignment must be registered, &c. | 2 and 3 Ann. | 6 | 6 |
| 4——The counter-part of their indentures to be sealed and executed in the presence of, and attested by the collector and the officer who brought them; which officer is to transmit such counter-part to the churchwardens, &c. | 2 and 3 Ann. | 6 | 11 |
| 5——Such boys not to be impressed, nor listed in his majesty's service, till they be 18 years of age | 2 and 3 Ann. | 6 | 4, 5 |
| 6——Ships from 30 to 50 tons to take one such, from 50 to 100 tons two such, and one more for every 100 tons they carry above that. Masters refusing to take them accordingly, forfeit 10 l. | 2 and 3 Ann. | 6 | 8 |
| 7——Masters after their arrival, and before clearing, to certify to the collector, the number of such apprentices aboard | 2 and 3 Ann. | 6 | 9 |
| 8——Collectors to transmit an account of all such apprentices to the quarter sessions, &c. when required, on forfeiture of 5 l. | 2 and 3 Ann. | 6 | 13 |
| 9——Collectors to insert at the bottom of the cocket, the number of the men and boys on board each ship, describing such apprentices particularly, their names, ages, and dates of their indentures | 2 and 3 Ann. | 6 | 14 |
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| ARMS, Ammunition or Gunpowder, may be prohibited to be exported at the King's pleasure —— *Vide Ammunition, Goods inwards* 62. | 12 Car. II. | 4 | 13 |
| ARRACK, Rum, Brandy, Spirits or Strong waters, 1 or other exciseable liquors, Coffee, Tea, Cocoa-nuts, Chocolate, and Cocoa-paste, on board a ship within the limits of any port of *Great-Britain*, or found unshipping or unshipped before entry, may be searched for, and seized, together with the package, by the officers of Excise, in like manner as by the officers of the Customs —— | 11 Geo. I. | 30 | 1 |
| 2 —— Brandy, Rum, Spirits or Strong waters, foreign, upon an excise-officer's oath of suspicion of concealment, made before the commissioners, or a justice of the peace, they may impower him to enter such suspected places, and seize the liquors, with the casks, &c. Officers obstructed, the penalty 100 l. —— | 11 Geo. I. | 30 | 2 |
| 3 —— Whether *British* or foreign, not to be sold but in warehouses, &c. and entered as directed by 6 Geo. I. cap. 21. upon forfeiture, and the casks, &c. —— | 11 Geo. I. | 30 | 3 |
| 4 —— Brandy, Rum, Spirits or Strong waters, Coffee, Tea, and Cocoa-nuts; permits granted for the removal, not returned, or the goods sent away within the time limited, the penalty treble the value —— | 11 Geo. I. | 30 | 10 |
| 5 —— Permits not returned, and the decrease not found to be sufficient, the like quantity forfeited —— | 11 Geo. I. | 30 | 10 |
| 6 —— Permits not to be taken out by direction in writing of the proprietor of the stock, or his known servant; upon forfeiture of 50 l. or three months imprisonment —— | 11 Geo. I. | 30 | 10 |
| 7 —— Brandy, Rum, or other Spirits, or Tea offered to sale by any person without a permit, or by any hawker, pedlar, &c. with a permit; the person to whom it is offered may seize and carry it to the next warehouse belonging to the Customs or Excise, and bring the person offering the same before any justice of the peace, to be committed to prison, and prosecuted for the penalties incurred for such offence —— | 9 Geo. II. | 35 | 20 |
| 8 —— The person seizing such goods may prosecute in his own name, and on recovery, is intitled to $\frac{1}{3}$ part of the gross produce of the sale. And the commissioners are (if desired) | | | |


upon

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| upon a certificate from the justice of the offenders being committed to prison, to advance to the seizer 1 s. per ℔ for the Tea, and 1 s. per gallon of Brandy so seized — | | | |
| 9 ARRACK, &c.—Foreign Brandy, Rum, or other Spirits in casks under 60 gallons (except for the use of the seamen two gallons each) or 6 ℔ of Tea found in any ship or vessel arrived from foreign parts, at anchor hovering within the limits of any port, or within two leagues of the shore, and not proceeding on her voyage (unless in case of unavoidable necessity and distress of weather, notice whereof must be given to the collector or chief officer of the port upon the ship's arrival) is forfeited, with the boxes, casks, and other package, or the value thereof ——— | 9 Geo. II. | 35 | 22 |
| 10——No Brandy, Arrack, Rum, Geneva, Strong waters, or other Spirits whatsoever, brought into *Great-Britain*, in any cask which doth not contain at least 60 gallons of such liquors respectively, shall be reported for exportation, or exported to foreign parts ——— | 28 Geo. II. | 1 | 1 |
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| 1 ASHES—Pot-ashes, *vide Deal boards, Goods inwards* 6. | | | |
| 2——Pot-ashes or Pearl-ashes made in, and imported from the *British* colonies in *America*, if regularly entered at the Custom-house, landed in the presence of, and examined by the proper officer, and imported in ships which may lawfully trade thither, legally manned, are free of all duties — | 24 Geo. II. | 51 | 1, 2 |
| 3——But the person shipping them in *America* must, before clearing out the vessel, make proof upon oath before the collector and comptroller of the Customs, and naval-officer (or any two of them) at the port where they are shipped, that they are *bonâ fide* of the product and manufacture of the *British* plantations in *America*, expressing the quantity and the place where made, and by whom. The person taking charge of the vessel must bring with him a certificate from the said officers, under their hands and seals of office, expressing the marks and number of the packages, the weight and tale of the Ashes, and the names and places of abode of the exporter, and the person who has sworn to the pro- | 24 Geo. II. | 51 | 3 |

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| duct, &c. and deliver it, at or before entry, to the chief officer of the Customs at the port of importation, and make oath before him that the casks and parcels, and goods in the certificate, are the same as were taken on board his ship in the *British* plantations in *America* ——— | | | |
| On failure of any of the conditions and directions beforementioned, they are liable to pay duty as before ——— | 24 Geo. II. | 51 | 2, 3 |
| 4 ASHES—Officers falsely making such certificate, forfeit 200 l. and their offices, and are incapable of serving his majesty ——— | | | |
| 5——Any person falsely making an oath required by this Act, incurs the punishment of wilful and corrupt perjury; counterfeiting a certificate, or knowingly publishing such a one, the punishment of forgery ——— | 24 Geo. II. | 51 | 5 |
| 6——Foreign entered as *British* plantation, or mixed therewith, to evade the duties, the whole forfeited, with the package; and the persons entring or mixing, or causing such entry or mixture to be made, forfeit 50 l. for every offence ——— | 24 Geo. II. | 51 | 4 |
| 7——In case of any dispute about the product and manufacture, the *onus probandi* to lie on the owner or claimer ——— | 24 Geo. II. | 51 | 8 |
| 8——Penalties and forfeitures may be prosecuted in any court of record at Westminster, the court of Exchequer in *Scotland*, or courts of Admiralty in the *British* plantations in *America*; to be divided in *Great-Britain*, $\frac{1}{2}$ to his majesty, and $\frac{1}{2}$ to the person who sues for it; but if incurred in *America*, $\frac{1}{3}$ to his majesty, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the person who sues for it ——— | 24 Geo. II. | 51 | 6, 7 |
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| BEEF, Pork, or Hogs flesh, Butter, Cheese and Candles, may be exported by any persons free of all duties ——*Vide Cattle* 1. *Flesh.* | 12 Car. II. | 4 | 12 |
| | 3&4W.&M. | 8 | 1 |
| BEER, Ale, Cyder, or Mum—Officers of the Customs to charge masters of ships in their victualling bills with no more than is sufficient for the voyage — | 1 W. and M. | 22 | 2 |
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| BILLS—One of the Bills of every entry inwards and outwards must, in order to prevent the colouring of strangers goods, be subscribed by the merchant, his known servant, factor, or agent, with the mark, number, and contents of every parcel of such goods, as are rated to pay by the piece or measure, and the weight of the whole parcel of such goods as are rated to pay by the weight — | 13 and 14 Car. II. | 11 | 10 |
| BILLS at sight or view, *vide Goods inwards* 19. | | | |
| BILLS of exchange inland, of the sum of 20 l. sterling, or upwards, expressing the said value to be received, drawn payable at a certain number of days, weeks, or months after date, may, after presentation and acceptance by under-writing, and after the expiration of three days after they are become due, upon neglect or refusal of the due payment, be protested ——— | 9 &10W.III. | 17 | 1 |
| | 3 and 4 Ann. | 9 | 6 |
| | 7 Ann. | 25 | 3 |
| 2——Such protest must, within 14 days, be sent, or due notice thereof given to the person from whom the bills were received, who is to repay the same with charges and interest, from the day when protested. In default and neglect of such protest, the person so failing or neglecting, is liable to all costs, damages and interest ——— | 9 &10W.III. | 17 | 2 |
| 3——The person on whom drawn refusing acceptance by under-writing, such Bills may be protested for non-acceptance ——— | 3 and 4 Ann. | 9 | 4 |
| | 7 Ann. | 25 | 3 |
| 4——Lost or miscarried within the time limited for payment, the drawer must give another Bill of the same tenor, upon security given, if demanded, to indemnify him, in case such Bills be found again | 9 &10W.III. | 17 | 3 |
| 5——The acceptance is not sufficient, unless under-written or endorsed in writing; and if not so accepted, the drawer is not liable to pay | | | |




costs,

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| costs, damages, or interest, unless protest be made for non-acceptance, and signified to him within fourteen days; and if accepted, and not paid within three days after due, the drawer is not compellable to pay costs, &c. unless protest be made and signified | 3 and 4 Ann.<br>7 Ann. | 9<br>25 | 5<br>3 |
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| BLOCKWOOD, *vide Logwood.* | | | |
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| BOATS, Wherries, Pinnaces, Barges or Gallies, 1 rowing, or built to row, with more than four oars, found within the counties of *Middlesex, Surrey, Kent* or *Essex*, or in the river of *Thames*, or within the limits of the port of *London, Sandwich*, or *Ipswich*, forfeited, with their tackle and furniture, or the value and 40 l. | 8 Geo. I.<br>11 Geo. I.<br>12 Geo. I.<br>2 Geo. II. | 18<br>29<br>28<br>28 | 3<br>4<br>15<br>6 |
| 2——After condemnation to be burned, and the tackle, furniture, and apparel, sold to the best advantage | | | |
| 3——Unless they are found to be of service in the Customs; and then they may (together with the furniture, &c.) be used by the officers after the seizer has been paid his share | 12 Geo. I. | 28 | 14 |
| 4——But a proviso for Barges or Gallies belonging to the royal family, or Long-boats, &c. belonging to merchants ships, or such Boats, &c. as shall be licensed by the Admiralty, upon security not to be used in running of goods | 8 Geo. I.<br>11 Geo. I.<br>2 Geo. II. | 18<br>29<br>28 | 4, 5<br>4<br>6 |
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| must be made by these words, *Domino Regi*, and to be paid by these words, *Solvend' eidem domino Regi, hæredibus vel executoribus suis* ——— ☞ *But by* 4 Geo. II. cap. 24. *all proceedings in law are to be in the English language.* | 33 Hen. VIII | 39 | 2, 3 |
| 2 BONDS—Taken otherwise, the offender to suffer such imprisonment as shall be adjudged by the King or his council ——— | 6 Ann. | 26 | 7 |
| 3 ——— The debt of such obligation not satisfied in the King's life-time, to come to his heirs, &c. | | | |
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| | 8 & 9 W. III. | 20 | |
| | 9 & 10 W. III. | 25 | |
| 5 ——— Written on paper, &c. before duly stamped, void till stamped, and payment of the duties, and 15 l. besides; and the officer to forfeit his employment ——— | 1 Ann. | 13 | |
| | 5 Ann. | 8 | 1 |
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| BONELACE foreign, Band-strings, Cut-work, Embroidery, Fringe, Needle work made of thread, or silk, and Buttons of all sorts imported, forfeited; the imporrer liable to 100 l. and the seller to 50 l. ——— | 1 Rich. III. | 10 | 1 |
| | 3 Edw. IV. | 3 | 1 |
| | 19 Hen. VII. | 21 | 1 |
| | 5 Eliz. | 7 | 1 |
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| BOOKS, whoſe copies are the property of any perſon here may not be printed, reprinted, or imported, within 14 years after the publication, without the conſent of the proprietor; on forfeiture of 1 d. per ſheet, and of the Books to the proprietor of the copy, who may damaſk and make waſte paper thereof | 8 Ann. | 19 | 1, 7, 10 |
| 2 But not to prohibit the importation of Books in Greek, Latin, or any other foreign language, printed beyond the ſeas | | | |
| 3 Actions to be brought within three months | | | |
| 4 Firſt compoſed and printed in this kingdom, and reprinted in any other country, ſhall not be imported for ſale; nor publiſhed or expoſed to ſale, knowing them to be ſo reprinted and imported, on forfeiture thereof; and the ſame ſhall be damaſked, and made waſte paper, and every offender ſhall forfeit 5 l. and double the value of the Books | 12 Geo. II. | 36 | 1 |
| 5 Not to extend to Books that have not been printed or reprinted in this kingdom within 20 years before importation; nor to Books inſerted among other Books, or tracts where the greateſt part ſhall have been firſt compoſed and printed abroad | 12 Geo. II. | 36 | 1, 2 |
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| ——*Vide Arrack* 10. | | | |
| 3——Arrack, Rum, Strong waters or Spirits, imported in a vessel of the burthen of 40 tons, or under (except two gallons for each seaman) forfeited, with the vessel, tackle, furniture and apparel, or their value ——— | 12&13W.III. | 11 | 20 |
| | 5 Geo. I. | 11 | 1 |
| | 6 Geo. I. | 21 | 30 |
| | 8 Geo. I. | 18 | 1 |
| | 11 Geo. I. | 29 | 4 |
| | 2 Geo. II. | 28 | 1, 6 |
| 4——After condemnation, such vessel to be burned, and the tackle, &c. sold to the best advantage ——— | 5 Geo. I. | 11 | 1 |
| | 6 Geo. I. | 21 | 31 |
| | 8 Geo. I. | 18 | 2 |
| | 11 Geo. I. | 29 | 4 |
| | 12 Geo. I. | 28 | 15 |
| | 2 Geo. II. | 28 | 6 |
| 5——But if found to be of service in the Customs, may (together with the furniture, &c.) be used by the officers, after the seizer has been paid his share ——— | 12 Geo. I. | 28 | 14 |
| 6——Arrack, Rum, Spirits and Strong waters, foreign and *British*, and foreign exciseable liquors, may be seized only by officers of the Customs and Excise ——— | 8 Geo. I. | 18 | 24 |
| | 11 Geo. I. | 29 | 4 |
| | 2 Geo. II. | 28 | 6 |
| 7——Resisting officers, rescuing or destroying the liquors after seizure, penalty 40 l. ——— | 8 Geo. I. | 18 | 25 |
| | 11 Geo. I. | 29 | 4 |
| | 2 Geo. II. | 28 | 6 |
| 8——Rum, or other foreign exciseable liquors, after condemnation, to be publickly sold to the best bidder, at such places as the respective commissioners shall think proper ——— | 12 Geo. I. | 28 | 1 |
| 9——The seizer to be allowed one-third part of the full sum sold for, free from all charges of condemnation and sale ——— | 12 Geo. I. | 28 | 2 |
| 10——And other exciseable liquors (except Beer, Ale, Cyder, Perry, and Metheglin) brought coastwise, may not be landed before entry be made with the Excise officer of the port of importation, upon forfeiture of double the value ——— | 15 Car. II. | 2 | |

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| 11 BRANDY—Arrack, Rum, Spirits, or Strong waters, exceeding the quantity of one gallon, may not be removed or carried from one part of this kingdom to another, either by land or by water, without a permit or certificate from an officer of the Customs or Excise, expressing the quantity and quality, and signifying that the duties have been paid, or that the same has been condemned; upon forfeiture thereof, and the casks or vessels containing it | 6 Geo. I. | 21 | 18 |
| 12——Arrack, Rum, Spirits, or Strong waters—The seizures of such goods, whether *British* or foreign, by virtue of any Act (except for unlawful importation, and the whole quantity exceeds 63 gallons) may be heard and determined by the commissioners of Excise, if seized within the limits of the Excise office in *London*; and if out of the said limits, by any two or more justices of the peace, who are to cause the person, in whose custody found, to be summoned before them at a certain time and place; and upon appearance or default, are to examine into the cause, and proceed to give judgment for condemnation, and to issue out their warrants for the sale thereof; and such their judgment is to be final | 6 Geo. I. | 21 | 21 |
| 13——If no person appears to the officer to claim the property of the goods within twenty days after such seizure, public notice in writing must be affixed at the Royal Exchange, or given by proclamation at the next market-town, upon the next market-day after the expiration of the said twenty days, signifying the day, time of day, and place when and where the commissioners or justices respectively will proceed to hear and determine such seizure; and their judgments are to be effectual and final | 6 Geo. I. | 21 | 22 |
| 14——For other circumstances, *vide Arrack*, 1, 2, 3, 4, 7, 8, 9. *Coffee* 34, 35, 36, 37. *Goods inwards* 6, 59. *Ships* 1. | | | |
| 15 BRANDY, *French*, landed before duty be paid or secured, forfeited, and the persons concerned therein, or concealing the same when landed, forfeit double the value | 1 Ann. | 14 | 2 |
| 16——Officers of his majesty's revenue conniving at, concealing or illegally compounding for such importation, forfeit 500 l. and rendered incapable | 1 Ann. | 14 | 2 |

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| 17 BRANDY, *French*—Any officer of the Customs neglecting to seize and prosecute any vessel, boat, horses, other cattle or carriage, forfeited by any Act for preventing the running of Brandies, and being thereof convicted before a justice of the peace, is to forfeit 50 l. to be levied by distress, &c. by warrant from such justice, and for want of such distress to suffer six months imprisonment — | 6 Geo. II. | 17 | 12 |
| BRASS, *vide Metal.* | | | |
| BREAD, *vide Corn* 6. | | | |
| BRITAIN—*England* and *Scotland*, after 1 May 1707, 1 united into one kingdom, by the name of *Great-Britain* (Art. 1.) | 5 Ann. | 8 | 1 |
| 2 ——All the subjects to have full freedom and intercourse of trade and navigation, within all the dominions thereunto belonging (Art. 4.) | 5 Ann. | 8 | 1 |
| 3 ——All parts of the united kingdom to be under the same laws and regulations of trade, liable to the same customs and duties, entitled to the same allowances and drawbacks as in *England*; except the exemption of private rights. 5 *Ann. cap.* 8. (Art. 6, 7, 14, 18.) | 5 Ann.<br>6 Ann. | 8<br>26 | 1<br>17 |
| 4 ——But after the union, an equivalent was to be paid by *England* to *Scotland* for the improvement of the duties; to be applied towards satisfying private losses by the reduction of the coin, and to the payment of the capital stock and interest of the *African* and *Indian* company of *Scotland*; and the overplus towards the publick debts of *Scotland*, and the encouragement of the fisheries and other manufactures and improvements; which said equivalent was to be under the management of particular commissioners: But in lieu and full discharge of such equivalent, after the 24th of June 1719, there was established one yearly fund of 10,000 l. and one other of 2000 l. payable out of the revenue of Customs, Excise, &c. arising in *Scotland*, by the respective commissioners. 5 *Ann. cap.* 8. *Art* 15. | 5 Ann.<br>6 Ann.<br>5 Geo. I. | 8<br>24<br>20 | 1<br>1<br>1<br>14<br>18 |
| ——*Vide England.* | | | |
| BRITISH—Any of his majesty's subjects of *Great-Britain*, *Ireland*, or his plantations, are to be so accounted | 13 and 14 Car. II.<br>5 Ann. | 11<br>8 | 6<br>1 |
| ——*Vide Aliens* 5. | | | |
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| BULLION, or foreign Coin of gold or ſilver, may, 1 upon entry, be exported by any perſons, without payment of cuſtom or fees ——— But *vide Coin* 1, 2, 3. | 15 Car. II. | 7 | 12 |
| 2——Entered or ſhipped in the name of any other perſon, than the true owner and proprietor, forfeited, or the value ——— | 6 & 7 W.III | 17 | 14 |
| 3——Seized, proof of its being foreign, and not melted down in this kingdom, to lie upon the owner, claimer, or exporter ——— *Vide Silver* 5, 6, 7, 8, 9, 10. | 6 & 7 W. III. | 17 | 13 |
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| BUSHEL, *Wincheſter*, to be made round, with a plain and even bottom, 18½ inches wide throughout, and eight inches deep ——— | 13&14W.III. | 5 | 28 |
| ——of foreign ſalt to weigh 84 ℔ ——— | 1 Ann. | 21 | 6 |
| ——of rock ſalt, 65 ℔ ——— | 1 Ann. | 21 | 9 |
| ——of *Britiſh* or ſmall ſalt 56 ℔ ——— | 7 & 8 W.III. | 31 | 44 |
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| ——of *London*, to contain 8 gallons of wheat ——— | 31 Edw. I. | 1 | 1 |
| | 11 Hen.VII. | 4 | 1 |
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| BUTLERAGE, what, pag. 67, 267, 271. ——*Vide Priſage.* | | | |
| BUTTER and CHEESE may not be imported from *Ireland*, upon forfeiture thereof; and upon the other penalties impoſed, in caſe of Beef or Pork imported ——— *Vide Beef* and *Cattle.* | 32 Car. II. | 2 | 9 |
| BUTTONS of all ſorts may not be imported, upon forfeiture, and 100 l ——— *Vide alſo Bone-lace.* | 4&5W.&M. | 10 | 2 |
| **C.** | | | |
| CALLICOES, white (which do not pay as muſlins) *China* ware, and Drugs not for dyers uſe, 1 landed or put on ſhore, before entry and payment of Branch N° 14. or without a warrant, are forfeited, | 3 and 4 Ann. | 4 | 11 |

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| feited, or their value: $\frac{2}{3}$ to the use of his majesty, who is to bear the charges of prosecution, and $\frac{1}{3}$ to the seizer or suer ——— *Vide East-India* 40. *Ireland* 2. | | | |
| CALLICOES—Checquered, striped, printed, painted, 2 stained or dyed, except all blue, Stuff made of cotton, or mixed therewith, printed or painted, or Callicoes stitched or flowered in foreign parts with any colour or colours, or with coloured flowers made there (except Muslins, Neckcloths, and Fustians) or any Bed, Chair, Cushion, Window-curtain, or other houshold stuff or furniture made up thereof, or mixed therewith, may not be sold, uttered, or exposed to sale, unless for exportation, and cleared outwards accordingly, upon forfeiture of 20 l. and every officer or deputy of any corporation so offending, are likewise to forfeit their employment: one half of the aforesaid forfeiture to be to the use of the informer or prosecutor, and the other half to the poor of the parish; to be sued for within six months ——— | 7 Geo. I. | 7 | 2, 4, 10, 11 |
| ——Not to extend to Linen-yarn, or Cotton-wool, manufactured and printed in *Great-Britain*, provided that the warp thereof be entirely Linen-yarn ——— | 9 Geo. II. | 4 | 1 |
| 3——White, flowered, &c.—The duty and drawback, pag. 350. | | | |
| 4——Printed, painted, &c. in *Great-Britain*—The drawback and regulations of exportation, pag. 379. ——*Vide Silk* 9, 10. | | | |
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| CALVE SKINS, *British*, tanned, the drawback, pag. 376. ——*Vide Hides.* | | | |
| CAMBRICKS and FRENCH LAWNS may not be 1 imported into *Great-Britain*, but upon the importer making oath, or, if a Quaker, affirmation, that they are intended for exportation only, and that they are really, and *bonâ fide*, the property of the importer, or of some other of his majesty's subjects, and that no alien or foreigner hath any interest or property therein; and giving security by bond, to the satisfaction of the commissioners or chief officers of the Customs at the port of importation, in double value of the goods (to be ascertained by the oath or affirmation of the importer) for payment of 5 l. for every piece not exported within three years after the entry of the same ——— | 18 Geo. II. | 36 | 5, 6 |
| 2——But this penalty of 5 l. is to be remitted, up- | | | |

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| on every piece proved, to the satisfaction of the commissioners or chief officer of the Customs at the port of importation, to have been lost or destroyed by fire, or any other unavoidable accident | 18 Geo. II. | 36 | 7 |
| CANARY islands, *vide Goods inwards* 10. | | | |
| CANDLES, *British*, the drawback, pag. 376. | | | |
| CANDLES of wax, from *East-India*, the duty and drawback, pag. 353. | | | |
| 1 CANDLES, SOPE and STARCH may not be imported 2 into *Great-Britain* in any package less than 224 ℔ net, to be stowed openly in the hold of the ship, on forfeiture thereof, together with the package, and 50 l. by the master, or other person taking charge of the vessel | 23 Geo. II. | 21 | 27 |
| 3 But upon any information brought against the master, or other person having charge of the vessel, for this penalty, he may stop the wages of the men serving on board till it is heard and determined; and if it then appears the goods were put on board by any of them without his knowledge, he may keep in his hands so much of the wages of the persons guilty of, or privy to the offence, as shall answer the penalty inflicted on himself | 26 Geo. II. | 32 | 8 |
| 4 Officers of the Excise, as well as officers of the Customs, may go on board to rummage, and search for the same, and seize such as are forfeited, or such as are landed or landing before entry and payment of the duties | 23 Geo. II. | 21 | 28 |
| 5 Every sufferance, cocket, or tranfire, granted for carrying the said commodities coastwise, must express the quality, quantity, and weight, the mark of the package, by whom made and sold, and to what place consigned; and if shipped without such sufferance, &c. they are forfeited, with the package | 23 Geo II. | 21 | 29 |
| 6 Officers of Excise or Customs may seize any of the said commodities, together with the package, on board any vessel, or in any carriage, upon suspicion that they were privately made, or clandestinely imported, or exported and relanded after drawback of the duty; and the person in whose possession they are found, unless, at hearing the information, he proves the payment of duty, forfeits the goods, with the package, and 5 l. for every hundred pounds weight | 23 Geo. II. | 21 | 30 |


CANDLES,

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| CANDLES, SOPE or STARCH landed before entry and 7 payment of the duty, or relanded after shipped for exportation (if specified in the certificate from which a debenture is to be made out for the drawback) are forfeited, with the vessel, boat, horses, or carriage used in the removal, and 5 l. for every 100 ℔ weight by the person from whom seized, and so in proportion | 23 Geo. II. | 21 | 31 |
| 8——SOPE or STARCH—For knowingly harbouring thereof, the penalty is 50 l. for every hundred weight, besides forfeiture of goods and package | 23 Geo. II. | 21 | 32 |
| 9——Seized for non-entry or non-payment of duty, the proof to lie on the owner or claimer — | 23 Geo. II. | 21 | 35 |
| 10——Seized as forfeited, and not claimed within 20 days, if within the limits of the Excise-office in *London*, notice of the day and hour of trial, signed by the sollicitor of Excise, may be fixed upon the Royal Exchange; if without those limits, notice is to be given by proclamation, at the next market-town on next market-day, of the day and place of trial, by justices of the peace, and the commissioners of Excise, or justices of the peace respectively, may proceed accordingly to trial and condemnation, whose judgment shall be final | 23 Geo. II. | 21 | 33 |
| 11——Informations for condemnation of seizures (if claimed within 20 days) and for penalties and forfeitures by this Act, if within the limits of the Excise-office in *London*, are to be heard and determined by the commissioners of Excise, or, in case of appeal, by the commissioners of Appeals; if out of such limits, by two justices of the peace near the place, and in case of appeal, to be determined by the justices at the next quarter-sessions; their judgments to be final, and proceedings not liable to be suspended by Certiorari | 23 Geo. II. | 21 | 37, 40 |
| 12——The commissioners and justices respectively may mitigate the forfeitures, but not reduce them to less than one-fourth part thereof, over and above the costs and charges | 23 Geo. II. | 21 | 38 |
| 13——SOPE and STARCH made in *Ireland*, or the *Isle of Man*, or in any other place beyond sea, are intitled to no drawback upon exportation — | 23 Geo. II. | 21 | 36 |

CANDLESTICKS { Hanging candlesticks, *vide Girdles, Woollen caps.* of iron, *vide Girdles.*


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| CAPIAS—Persons in prison for want of sufficient bail (having been taken by Capias's issued out of the Exchequer, &c.) upon informations exhibited against them in the said court, for any frauds relating to the Customs, Excise, or Salt duties, refusing or neglecting to appear or plead to such information, for the space of one term, judgment may be entered against them by default | 12 Geo. I. | 28 | 27 |
| 1 | | | |
| 2——Judgment obtained against such persons, and they not paying the sum recovered, execution may be awarded, not only against their bodies, but also against all their real and personal estates | | | |
| 3——In what cases may be issued, *vide Alamodes* 5. *East-India* 26. *Goods inwards* 48. *Informations* 9. *Silk* 21. *Wool* 49. | | | |
| CAPS, woollen, *vide Woollen caps.* | | | |
| CARDS and DICE may, upon sufficient security, be exported without payment of the Stamp duty | 10 Ann. | 19 | 170 |
| 1 | 5 Geo. I. | 19 | ult. |
| 2——Playing cards made in *Great-Britain*, and intended for exportation, before they are packed up for exportation, are to be inclosed in paper and thread in packs or parcels, and one or more Cards in every pack are to be marked on the spotted side with a stamp, the stamp and package to be in such manner, as the commissioners of the Stamp duties shall direct and appoint | 29 Geo. II. | 13 | 6 |
| 3——and DICE—The bond entered into upon exportation is not to be vacated or delivered up, till proof is made, and a certificate produced, signed by the proper officer of the Customs, that they were entered for exportation as Cards and Dice, and not as Stationary wares | 29 Geo. II. | 13 | 7 |
| 4——Playing cards; for the circumstances of prohibition, *see Woollen caps*, and 10 Ann. cap. 19. § 165. | | | |
| CARDS for wool may not be imported, nor the wire taken out of old Cards be put into new leather and boards in order for sale, upon forfeiture thereof, or of the value, if not seized | 3 Edw. IV. | 4 | 1 |
| | 1 Rich. III. | 12 | 2 |
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| ——But may be amended for the proprietor's own use, or for transportation only | 3 Car. I. | 4 | 22 |
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| | *of Man*; from whence there may be imported | 32 ——— | 2 | 8 |
| | yearly into *Cheſter*, *Liverpool*, or *Wirewater*, any | 5&6W.&M. | 2 | 4 |
| | number not exceeding 600 head ——— | 5 Ann. | 8 | art. 6 |
| 2 | ——May be ſeized by conſtables, churchwardens, &c. (or any other inhabitant, or any perſon whatſoever) and kept 48 hours in ſome publick place; but if within that time the owner makes it appear to ſome juſtice of the peace, by the oaths of two credible witneſſes, that they were not imported from beyond the ſeas, they may, upon ſuch juſtice's warrant, be forthwith delivered; otherwiſe they are forfeited; one half thereof to the poor of the pariſh, and the other half to the uſe of the ſeizer ——— | 18 Car. II.<br>32 Car. II. | 2<br>2 | 1, 3<br>3, 8 |
| 3 | ——If ſeizure be not made, the pariſh and inhabitants, for their neglect, are to forfeit 100l. to be employed for the uſe of the houſe of correction ——— | 20 Car. II. | 7 | 4 |
| 4 | ——The ſhips wherein imported, and out of which they are put on ſhore, with their tackle and apparel, are forfeited; and may, within one year, be ſeized by any perſon, and ſold to the beſt advantage: one half of the produce to be diſpoſed of to the poor of the pariſh, and the other half to the uſe of the ſeizer ——— | 20 Car. II. | 7 | 5 |
| 5 | ——The ſeamen, and all others concerned in the landing, driving, &c. of ſuch Cattle, may, by warrant from any juſtice of the peace, or chief officer of the place, be committed to gaol for the ſpace of three months, without bail ——— | 20 Car. II. | 7 | 5 |
| 6 | ——If, upon trial, it be not proved that the cauſe of action did ariſe in the county where laid and tried, the defendants are to be found not guilty | 20 Car. II. | 7 | 7 |
| 7 | ——If the proſecutor be caſt, nonſuited, &c. the defendants to have treble coſts ——— | 20 Car. II. | 7 | 8 |
| 8 | ——Perſons fraudulently conſpiring to evade the ſeizures or forfeitures, and thereof indicted within one year, are, upon conviction, to incur a premunire ——— | 20 Car. II. | 7 | 10 |
| 9 | ——Seizers of great Cattle, Sheep or Swine are, within ſix days after conviction and forfeiture, to cauſe them to be killed, taking to their own uſe the hides and tallow; and the remainder is to be diſtributed by the churchwardens, &c. among the poor of the pariſh ——— | 32 Car. II. | 2 | 5 |
| 10 | ——Seizers or churchwardens, &c. neglecting | | | |

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| their duty, are to forfeit for every great Cattle 40 s. and for every Sheep or Swine 10 s. one half to the poor of the parish, and the other to the informer: to be levied by distress, by warrant under the hand and seal of any justice, &c. or for want thereof, the offender to go to gaol for three months without bail ——— | 32 Car. II. | 2 | 6 |
| 11 CATTLE—If, after seizure, removed into, or found alive in any other parish, may be again seized, as if never seized before ——— | 32 Car. II. | 2 | 10 |
| 12 ——*British* or other cattle, driven or intermixed with *Irish*, and seized together, to be deemed *Irish*, and to be forfeited accordingly ——— | 32 Car. II. | 2 | 11 |
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| CHATHAM, *vide Ships* 46. | | | |
| CHEESE, *vide Beef, Butter.* | | | |
| CHESSMEN, *vide Woollen caps.* | | | |
| CHILDREN, born out of the legiance of the *British* crown, whose fathers were natural-born subjects of the *British* crown at the time of their births, are to be deemed natural-born subjects of the *British* crown, to all intents, constructions, and purposes ——— | 7 Ann.<br>10 ———<br>4 Geo. II. | 5<br>5<br>21 | 3<br>1<br>1 |
| Except { Such Children whose fathers at the time of their births were attainted of high-treason, or were liable to the penalties of high-treason or felony, or returning into *Great-Britain* or *Ireland*, without the licence of his majesty, or were in the actual service of any foreign prince or state then in enmity with the *British* crown ——— } | 4 Geo. II. | 21 | 2 |
| 2 ——But if any such Children (unless those whose parents went out of *Ireland* in pursuance of the articles of *Limerick*) have come into any | | | |




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| of the *British* dominions, and have continued there for the space of two years at any time between the 16th of November 1708, and the 25th of March 1731, and during such residence have professed the protestant religion; or if after such coming into the said dominions, and professing the protestant religion, they have there died within the aforesaid times; or if they have been in the actual possession or receipt of the profits of any lands, &c. in *Great-Britain* or *Ireland* for the space of one year, at any time within the aforesaid times, or have really sold or conveyed any lands, &c. in *Great-Britain* or *Ireland*; and any person claiming title thereto under such sale or conveyance, hath been in the possession or receipt of the profits thereof for the space of six months, between the said times; they shall be deemed to be natural-born subjects of the *British* crown – | 4 Geo. II. | 21 | 3 |
| 3 CHILDREN, born on board any ship belonging to, or in any place discovered or possessed by the *South-Sea* company, to be deemed natural-born subjects | 9 Ann. | 21 | 53 |
| ——of aliens, *vide Aliens* 13. | | | |
| CHINA WARE—The duty and drawback, pag. 351. | | | |
| ——*Vide East-India* 46. | | | |
| CHOCOLATE, ready made, or Cocoa-paste, prohibited to be imported after 24 June 1724, upon forfeiture, with double the value, and the package | 10 Geo. I. | 10 | 2 |
| 2——Made in *Great-Britain*; the makers to enter it at the next office in writing, and upon oath; if within the bills of mortality, every week; and in any other part of *Great-Britain*, every six weeks, upon forfeiture of 50l. | 10 Geo. I. | 10 | 17 |
| ——The inland duty, pag. 71. | | | |
| 3——The duty not paid within the time limited, the penalty is 50l. and not to deal till the duty be cleared off; upon forfeiture of treble the value | 10 Geo. I. | 10 | 18 |
| 4——To be inclosed in papers containing one pound each, and must be produced at the office where entered, to be stamped | 10 Geo. I. | 10 | 19 |
| 5——Counterfeiting the stamp, or selling it (knowingly) with such a stamp, or affixing stamped papers taken from Chocolate that has paid the duty on such as has not; the penalty is 50l. and twelve months imprisonment | 10 Geo. I.<br>11 Geo. I. | 10<br>30 | 22<br>13 |
| 6——Damaged by lying by, may be opened in the presence of an officer, and the stamps returned; and after worked over again with fresh Cocoa- | 11 Geo. I. | 30 | 14 |

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| nuts, be restamped, upon paying duty only for what is added | | | |
| 7 CHOCOLATE—But proof must be made before the collector, or a justice of peace, that the duties for the Coca-nuts have been paid, and that the Chocolate had been formerly enter'd | 11 Geo. I. | 30 | 15 |
| 8——Upon three days notice given in writing to the officer of that division, private families may be permitted to make Chocolate for private use; provided not less than half an hundred weight of Coca-nuts be made into Chocolate at one time — | 10 Geo. I. | 10 | 23, 25 |
| 9——But within three days after finishing, must be entered upon oath, brought to be stamped, and duty paid; in default thereof forfeited, and treble the value | 10 Geo. I. | 10 | 24 |
| 10——For other circumstances, *vide Arrack* 1. *Cocoa nuts* 1, 4. *Coffee* 3. | | | |
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| CINNAMON, *vide Spicery.* | | | |
| CIVIL LIST. | | | |
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| CLOCKS, *vide Silver* 12. | | | |
| CLOTHS, Woollen, made in any foreign place, except *Ireland*, imported, forfeited; and the importers to be fined at the King's will | 11 and 12 Edw. III. | 3 | 1 |
| ——*Vide Woollen caps, Woollen cloth.* | 4 Edw. IV. | 1 | 7 |
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| COALS brought coastwise to *London*, or to the out-ports, 1 for the respective duties payable, and the regulations thereon, see pag. 307. and the Branches N° 22, 23, 24. | | | |
| 2——Exported to *Ireland*, *Isle of Man*, the *British* plantations, or to any other parts beyond the seas, for the respective duties, and the regulations thereon, see pag. 283, 284. and the Branches N° 19, 30. | | | |
| 3——Secretly shipped, and exported before payment of duty, the owner to pay double the duty | 13 and 14 Car. II. | 11 | 9 |
| ——*Vide Goods out-wards* 1, 7. | | | |
| 4——Shipped for exportation to *Ireland*, the *Isle of Man*, or the plantations—The ship going out of port before security be given for the due landing, is forfeited, and the Coals therein, or their value | 9 Ann. | 6 | 6 |

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| 5 COALS—Keels, pan-keels, pan-boats, and other boats, wains, carts, waggons, barrows, and other carriages, used for carriage of Coals at *Newcastle upon Tine, Sunderland, Cullercoats, Seaton-Sluice, Blythe-Nooke*, and other members of *Newcastle*, to be measured and marked by the proper commissioners appointed by the King, allowing 53 hundred weight to every chalder | 6 & 7 W. III. | 10 | 2, 3 |
| ——The wain to carry 17½ hundred weight | 11 Geo. II. | 15 | 8 |
| ——The cart 8¾ hundred weight | | | |
| ——Three such wains, or six such carts, to be esteemed one chalder | | | |
| 6——May not be laid, loaded or put on board any ship in the port of *Newcastle upon Tine, Sunderland* upon the river *Ware, Cullercoats, Seaton-Sluice, Blythe-Nooke*, or any other place belonging to the port of *Newcastle*, by or in any keel, cart, wain, or other vessel not admeasured, gauged, and marked; upon forfeiture of 10 l. for every such offence | 9 Ann. | 28 | 8, 11 |
| ——To be sued for within three months | 1 Geo. I. | 26 | 1 |
| ——*Vide Rule* 27. *pag.* 313. | | | |
| 7——Culm and Cinders, imported, or brought coastwise, unshipped to be landed before payment or security of duty, forfeited, and the ship, tackle, &c. | 9 & 10 W. III. | 13 | 8 |
| | 10 & 11 W. III. | 21 | 28 |
| 8——Commissioners of the Customs to appoint meters and waiters, who are to return certificates of the sorts and quantities | 9 & 10 W. III. | 13 | 9 |
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| 9——Meters or weighers neglecting to return such certificates, forfeit 100 l. | 9 & 10 W. III. | 13 | 9 |
| | 10 & 11 W. III. | 21 | 28 |
| 10——Concealed, and the duties not answered, the master or owner to pay 10 s. per chalder or ton, besides the duties: on refusal, the ship, with the tackle, &c. may be detained and sold; unless for such quantities as shall appear to be short entered by the aforesaid certificates, and for which the duties shall be paid within six days after the delivery, and before the departure of the ships | 9 & 10 W. III. | 13 | 9, 10 |
| | 10 & 11 W. III. | 21 | 28 |
| 11——Officers of the Customs to keep books of the receipts, payments, and disbursements of the duties, and the numbers of the chalders or tons unladen | 9 & 10 W. III. | 13 | 11 |
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| 12 COALS shipped coastwise, and afterwards designed for exportation; the master producing his coast cocket, and making oath to the quantity of Coals on board, may pay the subsidy outwards accordingly, and have a certificate to cancel his bond; provided the ship be laden with Coals only | 9 Ann. | 28 | 6 |
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| 13 COALS—The Coal bushel to be made round, with a plain and even bottom, to be 19½ inches from outside to outside, and to contain one *Winchester* bushel, and one quart of water, according to the standard for the *Winchester* bushel, by the 13th of Will. III. cap. 5. and all Sea-coals and Culm shall be sold, measured, and pay duties, by the chalder of thirty-six such bushels heaped up | 12 Ann. sess. 2. | 17 | 11 |
| 14——A standard brass bushel to be sealed and kept in the Exchequer, to have recourse to — | 12 Ann. sess. 2. | 27 | 12 |
| 15——Coal bushel in *London*, before used, to be fitted with iron or copper, and sealed or stamped at the Guildhall, *London*, or at the Exchequer-office, *Westminster*, with a steel instrument on the uppermost iron or copper hoop and strap, upon forfeiture of 50 l. | 3 Geo. II. | 26 | 14 |
| 16——Masters of ships loaded with Coals, or persons having charge of such ships, are to deliver to the proper officer of the Customs at *London* the cockets, containing the lading of the ships, within four days after their arrival at *Gravesend*, upon forfeiture of 50 l. | 4 Geo. II. | 30 | 1, 2 |
| 17——Actions to be commenced within six months after the offence | | | |
| 18——No officer of the Customs, or his deputy, may clear outwards any ship or vessel, wherein Coals, Culm, or Cinders have been exported; or grant any warrant, cocket, let-pass, transire, sufferance, return, discharge, or other dispatch for clearing her outwards, either for a coasting or foreign voyage, or for loading any goods thereon, or suffer her to go out of any port or place in *Great-Britain*, until all the duties are paid for the Coals, Culm, or Cinders, exported the last preceding voyage; or a certificate produced from the chief officer of the Customs where they were first shipped on board her, that the duties were paid there, on forfeiture of 100 l. to his majesty — | 22 Geo. II. | 37 | 1 |
| 19——Any master, or person having the charge of a vessel laden with Coals, Culm, or Cinders, in order to be carried coastwise, or having given bond accordingly, and proceeding with them to parts beyond seas, and unlading, delivering, or disposing of any part thereof there, not being compelled thereto by stress of weather, or other lawful necessity, forfeits 5 s. per chaldron, over and above all duties payable thereupon | 22 Geo. II. | 37 | 3 |
| 20——Allowance or drawback of the duties on Coals used in copper or tin mines, pag. 375. | | | |


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| COCHINEAL—May be imported from any port in 1 *Spain*, by any persons residing in his majesty's dominions, or in any ship belonging to any place in amity with his majesty | 6 Ann.<br>12 Ann. | 33<br>18 | <br>3 |
| 2——May be imported till the 29th of September 1760, and thence to the end of the then next session of parliament, by any person in any ship belonging to *Great-Britain*, or to any kingdom or state in amity with his majesty, from any place whatsoever | 1 Geo. I.<br>13 Geo. I.<br>2 Geo. II.<br>7 Geo. II.<br>14 Geo. II.<br>20 Geo. II.<br>27 Geo. II. | 40<br>25<br>28<br>18<br>34<br>47<br>18 | 1<br>1<br>2<br>3<br>2<br>7<br>2 |
| COCKETS, or Certificates outwards, to be in the merchant's possession, after he has paid the duty, till 1 he ships his goods, and then to be delivered, with the marks and numbers, to the searchers. 25*th Rule*, *pag.* 312. | | | |
| 2 COCKETS, *vide Apprentices* 9. *Corn* 8. *Fees* 5. *Goods coastwise outwards* 3. *Officers* 39. *Plantations* 14, 46. *Salt* 27, 28, 29, 39. *Silver* 9. *Wool* 14, 61. *Page* 401, 403. | | | |
| COCOA-NUTS, must be entered and warehoused at 1 importation, in like manner as Coffee and Tea; and if intended to be made into Chocolate, must be entered with the respective collector of the inland duties (as a charge upon the importer and buyer); who is to certify such entry to the warehouse-keeper, whereupon they are to be delivered, with a permit signed by the officer there attending, to be delivered to the officer where intended to be carried | 10 Geo. I. | 10 | 26<br>3 |
| 2——But if intended for exportation, may be delivered upon sufficient security given to the commissioners of the Customs ——*Vide pag.* 108. | | | |
| 3——Dealers therein not to dispose of less than 28 ℔ at any one time, and to enter down the christian and surnames, and places of abode of all persons to whom any Cocoa-nuts are sold, on forfeiture of 20 l. for every pound of Cocoa-nuts | 12 Geo. I. | 28 | 29 |
| 4——Such account to be produced, when requested by the officers of the inland-duties on Chocolate, who may inspect and peruse, &c. the same, on forfeiture of 20 l. for every time refused | 12 Geo. I. | 28 | 29 |
| 5——Shells or husks, imported without the nuts thereunto belonging, are seizable by officers of Customs or Excise, with bags, boxes, or package containing the same. After seizure to be condemned, and destroyed, or disposed of according to the direction of the commissioners of Customs or Excise | 4 Geo. II. | 14 | 12 |


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| 6 COCOA-NUTS—The officer discovering the same, to be rewarded in any sum not exceeding 20 s. per hundred weight | 4 Geo. II. | 14 | 12 |
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| COCOA-PASTE, *vide Arrack* 1. *Chocolate* 1. | | | |
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| 2——And COCOA-NUTS may be garbled in the warehouses from dirt, stones, &c. | 10 Ann.<br>10 Geo. I. | 26<br>10 | 34<br>45<br>26 |
| 3——TEA, CHOCOLATE, and COCOA-NUTS—Sellers or dealers in Coffee, Tea, Cocoa-nuts, or makers or sellers of Chocolate, before the said goods are taken into custody, are to enter (in writing) at the next office, the warehouses, &c. intended to be made use of; upon forfeiture of 200 l. besides the goods and package | 10 Geo. I. | 10 | 10 |
| 4——Not to be brought into such warehouses, till notice be given to the officer of that division, with a certificate from the officer from whence brought, that the inland duties have been paid for Coffee, Tea, Chocolate, or that Cocoa-nuts have been entered at the Custom-house; upon forfeiture, and treble the value, besides the package | 10 Geo. I. | 10 | 11 |
| 5——Not to be sold but in a warehouse, &c. and entered as aforesaid, or a warehouse approved of by the commissioners of the Customs for Coffee, Tea, and Cocoa-nuts; upon forfeiture, and treble the value, besides the package | 10 Geo. I. | 10 | 14 |
| 6——Officers in the day-time may enter warehouses, and take an account of the quantity and quality; the proprietors to be assisting, and to keep just weights and scales. Opposing officers, neglecting to provide just, or keeping false weights and scales, or not assisting the officer, the forfeiture is 100 l. | 10 Geo. I. | 10 | 12 |
| 7——Concealed with intention of fraud, forfeited, with treble the value, together with the package | 10 Geo. I. | 10 | 39 |
| 8——Upon an officer of the inland duty's oath, of suspicion of concealment, made before the commissioners, or a justice of the peace, they may, by warrant, impower him at any time (but if in the night, with a constable) to enter into any warehouses, and seize all such concealed goods as forfeited, together with the package. Officer obstructed, the forfeit is 100 l. | 10 Geo. I. | 10 | 13 |


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| 9 The quantity sold exceeding six pounds weight, the officer of that division to give a certificate to the officer where intended to be removed, expressing the quantity, buyer and seller, and testifying the payment of the duties | 10 Geo. I. | 10 | 15, 35 |
| 10——Removed without such certificate, forfeited, with the package | 10 Geo. I. | 10 | 16 |
| 11——The certificate to limit the time it is to continue in force | | | |
| 12——Sold or consumed in quantities under six pounds weight, the dealers to keep an account daily, in a book provided by the commissioners of the inland duties; which, when filled up, is to be returned upon oath, and another new one granted. The said books to lie open to be perused by the officers. Upon refusal or neglect, the offender to forfeit 100 l. | 10 Geo. I. | 10 | 35 |
| 13——Another book to be kept for quantities above six pounds weight, which must not be removed without a permit, expressing the quantity, quality, seller, buyer, place, and payment of duty, or that they were condemned as forfeited | | | |
| 14——More than six pound weight found in the custody of the keeper of any publick house, shop, &c. such persons to be deemed dealers within the meaning of this and the Act 10 Geo. I. cap. 10. | 11 Geo. I. | 30 | 4 |
| 15——Officers of the customs, or inland duties, assaulted or obstructed in the seizure, the goods rescued, or the package damaged after seizure; the offender to forfeit 50 l. | 10 Geo. I. | 10 | 40 |
| 16——Officers to take an oath for the faithful execution of their office | 10 Geo. I. | 10 | 43 |
| ——*Vide Arrack* 1, 4, 5, 6. | | | |
| 17 COFFEE, TEA, and CHOCOLATE—Oaths enjoined on the sellers or dealers, relating to their trade and entries, by 10 Geo. I. cap. 10. may be administred by such persons as the commissioners shall appoint within the bills of mortality, and by the collectors and supervisors in other parts of *Great-Britain* | 11 Geo. I. | 30 | 11 |
| 18——Upon an officer's oath of suspicion of untrue entries, the commissioners, or a justice of peace, to summons the dealers, with their entry-books, and examine them upon oath. The penalty for neglect or refusal of attendance 20 l. | 11 Geo. I. | 30 | 12 |
| 19 COFFEE, TEA, and COCOA-NUTS—Security given for the exportation, may be discharged by certificate of their being landed in foreign parts, | | | |

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| under the common seal of the chief magistrates, or under the hands and seals of two known *British* merchants there residing; or upon proof that they were taken by enemies, or perished at sea | 10 Geo. I. | 10 | 26, 30 |
| 20 COFFEE, TEA, and COCOA-NUTS—Not entered and warehoused, to be deemed as run, and unlawfully imported; and may be seized, with the package and carriages, &c. | 10 Ann.<br>10 Geo. I. | 26<br>10 | 35<br>27 |
| 21——Payment of the duties, or the lawful condemnation, as forfeited, disputed, proof to lie on the owner or claimer | 10 Geo. I. | 10 | 28 |
| 22——Warehouse-keepers, who are to be appointed by the commissioners of the Customs, and the officer of the Inland duties there attending, each to keep books of all Coffee, &c. brought in and carried out, with the particular quantities for home-consumption, exportation, and remaining; and to transmit an account in writing, and upon oath, every six months, to their respective commissioners; who, in one month after, are to cause the said warehouses and accounts to be inspected. Warehouse officers offending, rendered incapable, and to forfeit 100 l. | 10 Ann.<br>10 Geo. I. | 26<br>10 | 36<br>29 |
| 23——Proprietor and inland officer to affix a separate lock upon each warehouse, and the officers to attend at all reasonable times to admit the proprietors to view, sort, or remove their goods | 10 Ann.<br>10 Geo. I. | 26<br>10 | 37<br>30 |
| 24——Not less than an hundred weight of each sort to be delivered out of a warehouse at one time; unless brought in, or sold in less quantities | 10 Geo. I. | 10 | 34 |
| 25 COFFEE and TEA—To be warehoused at importation, pag. 71, 108. | | | |
| ——The inland duty, if to be consumed in *Great-Britain*, pag. 71. | | | |
| ——May be exported upon security, pag. 71. | | | |
| 26——Seized within the limits of the city of *London*, or *Edinburgh*, and condemned, are to be there publickly sold | 12 Geo. I. | 28 | 1 |
| 27——Seized in any other ports; after condemnation, are to be brought to, and publickly sold in *London* or *Edinburgh* | 12 Geo. I. | 28 | 1 |
| 28——The seizer to be allowed one-third part of the full sum sold for, free from all charges of condemnation and sale | 12 Geo. I. | 28 | 2 |
| 29 COFFEE BERRIES—Roasting-houses, with proper attendance to be provided by the commissioners of the inland duties; to which the berries are to be carried, with a certificate of the payment of duty: for the roasting whereof, to pay 8 s. per hundred weight | 10 Geo. I. | 10 | 31 |

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| 30 COFFEE BERRIES—But if the proprietors ſend a roaſter, then to pay only 3s. per hundred weight | 10 Geo. I. | 10 | 32 |
| 31——Roaſted for ſale elſewhere than in ſuch houſes, forfeited, with 5 s. for every pound weight | 10 Geo. I. | 10 | 33 |
| 32——Officers not attending the roaſting, forfeit for the firſt offence 10 l. and for the ſecond 20 l. and rendered incapable | 10 Geo. I. | 10 | 34 |
| 33 COFFEE roaſted—Butter, lard, greaſe, water, or other materials mixed therewith, to increaſe the weight, the penalty 100 l. | 5 Geo. I.<br>11 Geo. I. | 11<br>30 | 23<br>9 |
| 34 COFFEE, TEA, BRANDY, RUM, or other foreign EXCISEABLE LIQUORS, ſeized after the 24th of June 1726, the reſpective commiſſioners may cauſe the ſame to be proceeded againſt, according to the ſeveral laws now in force | 12 Geo. I. | 28 | 1 |
| 35——Officers of the Cuſtoms, or others, are not entitled to the benefit of the ſeizures, unleſs notice be given to the next officer of Exciſe, within 48 hours after ſeizure, who muſt take an account of the ſpecies and quantities | 12 Geo. I. | 28 | 6 |
| 36——Such goods not to be removed without a permit, ſigned by the officer of exciſe or inland duties, upon penalty of reſeizure by any other officer | 12 Geo. I. | 28 | 6 |
| 37——Officers of the Cuſtoms, Exciſe, or Inland duties, are not to deal or trade therein; upon forfeiture of office, and 50 l. and rendered incapable | 12 Geo. I. | 28 | 7 |
| 38——No Coffee may be put on board any veſſel in his majeſty's plantations in *America*, till the planter, or his known agent, has made oath in writing, before two juſtices of the peace near the place where it grew, that *it is actually of the growth and produce of ſuch planter's or grower's plantation, lying in the diſtrict, diviſion, or pariſh of , within the iſland or colony of* ; which oath muſt be produced to the collector, comptroller, or naval-officer, by the perſon who enters the Coffee, before the ſhipping thereof for *Great-Britain*; who is alſo to make oath before the ſaid officers, that *it is the very ſame Coffee mentioned in the planter's oath.* A certificate of which oath muſt be delivered by the ſaid officers to the commander of the veſſel on which the Coffee is to be ſhipped, who is likewiſe, before clearing his veſſel, to make oath, that *he has received ſuch, and no other Coffee on board, and that he will take no other on board before his* | 5 Geo. II. | 24 | 3 |




*arrival*

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| *arrival in* Great-Britain, *and making a report of his lading there.* For which affidavit and certificate the officers are to receive as a fee 5 s. | | | |
| 39 COFFEE BERRIES—All certificates of ſuch affidavits muſt be produced by the commander of the veſſel to the collector and comptroller of the port where the ſhip unlades, at the time of making his report, together with a certificate from the collector and comptroller of the Cuſtoms and naval-officer of the place where the Coffee is ſhipped, or two of them, of the quantity, the packages, and the marks, numbers, and weights of each package; and he is alſo to make oath, that *the Coffee was taken on board, as expreſſed in the certificates; and that, after his departure, he did not take, or ſuffer to be taken on board, any Coffee either at ſea or elſewhere, and that all on board his ſhip is mentioned in the ſaid certificates* —— | | | |
| 40 —— Upon entering the Coffee, and paying or ſecuring the duties, a mark is to be ſet on each parcel, denoting it to contain Coffee of the *Britiſh* plantations, and where, and by what ſhip imported —— | | | |
| 41 —— Thereupon it is to be lodged in a warehouſe, as directed by 10 Geo. I. cap. 10. —— | | | |
| 42 —— The perſon who enters the Coffee with the collector of the inland duties, muſt deliver to him a certificate of the affidavit of the growth of the Coffee in the *Britiſh* plantations, made before the officers there, with the commander's oath at the port where it was ſhipped, and the planter's oath, or a copy thereof, together with the certificate of the package, marks and numbers of the Coffee, to remain with him —— | 5 Geo. II. | 24 | 3 |
| 43 —— Any perſon convicted of falſely making any oath as above directed, is to forfeit 200 l. and ſuffer 12 months impriſonment —— | 5 Geo. II. | 24 | 5 |
| 44 —— Any perſon convicted of forging a certificate of ſuch oath, or knowingly publiſhing ſuch certificate, forfeits 200 l. —— | | | |
| 45 —— No commander of a veſſel may take in at any of his majeſty's plantations, or other place in *America*, or at ſea, or land in any of the ſaid plantations, Coffee of the growth of any foreign country (except what is regularly exported from *Great-Britain*) or ſuffer the ſame to be done; on pain of forfeiture of ſuch Coffee and 200 l. and alſo ſuffering 12 months impriſonment —— | 5 Geo. II. | 24 | 4 |


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| 2——Found by the King's ſearchers in the cuſtody of perſons going out of the realm, without the King's licence, forfeited, except their reaſonable expences: the diſcoverer to have ¼ part of the forfeiture | 38 Edw. III. / 5 Rich. II. / 2 Hen. IV. / 2 Hen. VII. / 19 Hen. VII. | 2 / 2 / 5 / 6 / 5 | 1 / 1 / 1 / 1 / 1 |
| 3——Searchers willingly ſuffering the ſame, forfeit their office, and all their goods, and to be impriſoned a year | 15 Car. II. | 7 | 12 |
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| ——But *vide Bullion* 1, 2, 3. | | | |
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| 5——Imported, *vide Bullion* 4. | | | |
| 6——Silver money tendered, being diminiſhed otherwiſe than by reaſonable wearing, or ſuſpected to be counterfeit, may be cut, broke, or defaced; and if it prove to be counterfeit, the perſon tendering muſt bear the loſs; but if due weight, and lawful money, the perſon cutting, breaking, or defacing, is to take it at the rate coined for | 9 & 10 W. III. | 21 | 1 |
| 7——Diſputes about ſuch money, to be determined by the mayor, chief officer, or juſtice of the peace of the place; who may, for their information, adminiſter an oath to any perſon | 9 & 10 W. III. | 21 | 1 |
| 8——Receivers general of any branch of his majeſty's revenue, are to cut, break, or deface any piece of counterfeit or unlawfully diminiſhed ſilver money, that ſhall be tendered to them for the uſe of his majeſty, and are to weigh all ſilver money by them received; and if found to be faulty, muſt not be received by or from them in the Exchequer | 9 & 10 W. III. | 21 | 2 |
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| | 11 Hen. VII. | 4 | 1 |
| | 22 Car. II. | 13 | 1 |
| And on payment of the bounty on exportation, 224 pounds of wheat meal, or other ground corn, are adjudged equal to four bushels of the like corn unground | 24 Geo. II. | 56 | 1 |
| 2——or GRAIN imported, the subsidy thereon by 12 Car. II. cap. 4. was increased by 15 Car. II. cap. 7. and afterwards further increased in manner following. | 22 Car. II. | 13 | 1 |
| 3——Imported—Justices of the peace for the several counties, at every quarter-sessions, are to give in charge (in open court) to the grand jury to make enquiry and presentment upon their oaths of the common market-prices of middling *English* corn; which presentment is to be made in open court, and certified by the justices in writing to the chief officer and collector of the Customs, to be hung up publickly in the Custom-house, that the duties may be collected according to the said prices | 5 Geo. II. | 12 | 1, 2, 3 |
| 4——In the city of *London* the mayor, aldermen, and justices, in the months of October and April, are to determine the prices of middling *English* corn, by the oaths of two or more honest persons skilled in the prices, being neither cornchandlers, mealmen, factors, or merchants, &c. interested in the Corn, but substantial housekeepers living in *Middlesex* | 1 Jac. II. | 19 | 3, 4 |
| | 5 Geo. II. | 12 | 4 |


Wheat not exceed. 53 s. 4 d. per Qr. — Old sub. 0 16 0
exceed. 53 4 and not above 80 0 — 0 5 4
Rye not exceeding 40 0 — 0 16 0
Barley or Malt, Buck-wheat — 32 0 — 0 16 0
Oats — 16 0 — 0 5 4
Peafe — 40 0 — 0 16 0
(per quarter.)

And vide the whole particularly explained, page 111, 112, 113, 114.

or

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| or *Surrey*, having each a freehold eſtate of 20 l. or a leaſehold of 50 l. per annum, and by ſuch other ways and means as they ſhall think fit; and to certify the ſame as above | | | |
| 5 CORN—But juſtices omitting or neglecting to determine the prices, the collector of the Cuſtoms muſt receive the duties according to the loweſt prices of the ſeveral ſorts rated by the Act of 22 Car. II. cap. 13. as in pag. 111, 112, 113, 114. ——*Vide Iſle of Man* 1. *Goods inwards* 6. *Victuals* 3. | 2 Geo. II. | 18 | 3 |
| 6——As Wheat, Rye, Barley, Malt, Beans, Peaſe, and all other ſorts of Corn and Grain, ground or unground, and Bread, Biſcuit or Meal, may be exported free of all duties | 12 Car. II.<br>11&12W.III.<br>1 Ann.<br>5 Ann.<br>6 Ann.<br>7 Ann. | 4<br>20<br>13<br>27<br>19<br>7 | 12<br>4<br>2<br>1<br>1<br>28 |
| 7——Exported, the bounty and regulations of exportation, pag. 360. | | | |
| 8——No warrant, cocket, &c. to be granted for tranſporting or carrying forth to the open ſea any foreign Corn after importation, from any port or haven within *England*, *Wales*, or the town of *Berwick upon Tweed*, to any other port or haven of the ſame | | | |
| 9——No perſon may ſo tranſport, or cauſe to be ſo tranſported, or carried forth to the open ſea, from any port, haven, creek, or road or member thereof, within *England*, *Wales*, or the town of *Berwick upon Tweed*; or lade, or cauſe to be laden in any veſſel, in order to be landed in any other port, haven, or place of the ſame, any foreign Corn, or foreign Corn mixed with *Engliſh* corn, upon forfeiture of the ſaid Corn, and 20 s. for every buſhel thereof, and alſo the ſhip or veſſel, with her guns, tackle, and furniture | 5 Geo. II. | 12 | 5 |
| 10——The maſter or mariners of ſuch veſſel being convicted of knowingly aiding and aſſiſting in ſuch offence, are to ſuffer three months impriſonment, without bail or mainprize — ——*Vide Fees* 19. *Malt*. *Ships* 50. | | | |
| CORONERS, *vide Ships* 7, 20, 22. | | | |
| CORSES, *vide Silk wrought* 3. *Woollen caps*. | | | |
| COTTON manufactures from *India*—The duty and drawback, pag. 350, 355. ——*Vide Callicoes* 2. | | | |
| COWRIES—The duty and drawback, pag. 352. | | | |
| CRUIZERS, *vide Wool* 44, 45. | | | |


CULM,

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| CUPBOARDS, *vide Girdles.* | | | |
| CURRANTS, *vide Goods inwards* 6. | | | |
| CUSTOMS. | | | |
| 1——The Branch diſtinguiſhed by that title contained between pag. 3 and pag. 18. | | | |
| 2——In *England* and *Scotland*, to be under the management of one or more commiſſioners for the whole united kingdom —— | 9 Geo. I. | 21 | 1 |
| 3——The number of the commiſſioners may be increaſed by his majeſty's commiſſion under the great ſeal —— | 9 Geo. I. | 21 | 2 |
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| CYDER, *vide Beer.* | | | |
| **D.** | | | |
| DAGGERS, *vide Bits, Woollen caps.* | | | |
| DAGGER BLADES, *vide Bits.* | | | |
| DAMAGES on goods imported (except Tobacco and Wines) are to be adjuſted by two indifferent merchants upon oath; to be choſen by the principal officers, &c. *Rule* 11. *pag.* 310. | | | |
| ——*Vide Tobacco* 7, 9. *Wine* 8, 9. | | | |
| ——To be rebated on debentures, *vide Debentures* 7. | | | |
| DAVIS's Streights, *vide Greenland.* | | | |
| DEAL-BOARDS, Fir-timber, Grocery, Olive-oil, Pitch, Pot-aſhes, Roſin, Salt, Spicery, Tar, Tobacco, or Wines (other than Rheniſh wines) may not be imported from the *Netherlands* or *Germany*, on forfeiture of the ſhip and goods —— | 13 and 14 Car. II. | 11 | 23 |
| except *Hungary* wines from *Hamburgh* —— | 1 Ann. | 12 | 112 |
| except Deal-boards, Fir-timber, Fir-planks, and Maſts of the growth of *Germany*, which may be imported from thence only by *Britiſh*, in *Britiſh*-built ſhips owned by *Britiſh*, upon payment of the like duties, as if from *Norway* —— | 6 Geo. I. | 15 | 1,2,3 |
| except Spicery by licence, *vide Spicery.* | | | |
| ——*Vide Wood.* | | | |
| DEBENTURES, or certificates for drawing back duties upon the exportation of goods, muſt, before written or printed, be ſtamped, upon payment of 8 d. for every ſkin, ſheet, or piece of vellum, parchment or paper. Penalty on the writer or printer 10 l. beſides full coſts of ſuits; on the | 9 Ann. | 23 | 22, 24, 26 |


officer

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| officer that signs, loss of office, besides the aforesaid penalties, and the certificate or debenture not good, till it be stamped, and 5 l. paid besides the stamp-duty | | | |
| 2 DEBENTURES—Counterfeiting such stamps, felony | 9 Ann. | 23 | 32 |
| 3——Upon altering the stamps, debentures, &c. marked with the old stamps, may be changed within sixty days after proclamation: those not brought in by that time of no use | 9 Ann. | 23 | 30 |
| 4——For duties to be drawn back upon the re-exportation of goods, must be sworn to by the true exporter only, as being either interested in the propriety and hazard of the goods, or so employed by commission in the direction of the voyage, as to be able to judge whether the goods be really, and *bonâ fide*, exported, &c. | 4&5 W.&M. | 15 | 13 |
| ——*Vide Isle of Man* 7. | | | |
| 5——For Cinnamon, Cloves, Mace, and Nutmegs, oath to be made thereon by the exporter, that all the goods entered and shipped as there certified, are really and truly exported for parts beyond the seas, on his own account, if he acts for himself; or if he acts by commission, then on the account of such person or persons for whom the deponent acts in the direction of the voyage; and that none of the said goods have been since landed, or are intended to be relanded in *Great-Britain*, or the *Isle of Man* | 6 & 7 W.III.<br>12 Geo. I. | 7<br>28 | 5<br>24 |
| 6——For Tobacco, may be made in one or more parchment or parchments, and the oath printed thereon, to be signed and sworn to by the exporter, that all the Tobacco entered and shipped as there certified, is really and truly exported for parts beyond the seas, on his own account, if he acts for himself; or if he acts by commission, then on the account of such person or persons for whom the deponent acts in the direction of the voyage; and that none of the said Tobacco has been since landed, or is intended to be relanded in *Great-Britain*, or the *Isle of Man* (or *Ireland*, unless for Tobacco regularly shipped for that place) | 7 & 8 W.III.<br>6 Geo. I.<br>12 Geo. I. | 10<br>21<br>28 | 5<br>50<br>24 |
| ——*Vide Tobacco* 25, 26, 27. | | | |
| 7——Allowances on damaged goods, and discounts made inwards, to be rebated, or defaulked on debentures | 13 and 14 Car. II.<br>6 Geo. I.<br>9 Geo. I. | 11<br>12<br>21 | 13<br>2<br>6 |
| ——*Vide Fish* 13. *Salt* 32, 48. | | | |


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| DIAMONDS, Jewels, Pearls, and Precious stones, to 1 pass inwards and outwards without warrant or fee, pag. 405. —— | 6 Geo. II. | 7 | 1 |
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| DICE, for the circumstances of prohibition, *see Woollen caps*, and 10 Ann. cap. 19. § 165. | | | |
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| DISPATCHES, or Certificates, altered, counterfeited, or falsified, *vide Officers* 39. | | | |
| DRAWBACKS on foreign goods—The time for 1 repayment thereof extended to three years, after the 24th of June 1721 —— | 7 Geo. I. | 21 | 10 |
| ——*Vide Sugar* 2. | | | |
| 2——Directions for the computation thereof, under the several Branches; and for the regulations of exportation, *vide Rule* 2, 4, 6. *pag.* 308, 309. | | | |
| 3——Allowances and abatements upon, or out of any duties now in force, to continue till those duties cease —— | 3 Geo. I. | 7 | 43 |
| 4——The oaths of the merchants importing and exporting, required to obtain the drawback of foreign goods, affirming the truth of the officer's certificate of the entry and due payment of the duties, may be made by the agent or husband of any corporation or company, or by the known servant of any merchant, usually employed in making his entries, and paying his customs — | 2 and 3 Ann. | 9 | 14 |
| 5——Not to be allowed for any foreign goods exported to the *Isle of Man* —— | 12 Geo. I. | 28 | 21 |
| 6——Foreign goods entered outwards—If less in quantity or value than is expressed in the exporter's certificate be fraudulently shipped out, the goods therein mentioned, or their value, are forfeited, and no drawback to be allowed for the same —— | 13 and 14 Car. II. | 11 | 12 |
| ——*Vide Goods outwards* 19. *Tobacco* 17. | | | |
| 7——Foreign goods entered outwards by certificate, in order to obtain the drawback, not shipped and exported, or relanded in *Great-Britain* (unless in case of distress to save them from perishing, which must be forthwith signified to the officers of the | | | |

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| Customs) are to lose the benefit of the drawback, and are forfeited, or their value, with the vessel and boats, horses, carriages, &c. employed in the relanding thereof: and the persons concerned in the unshipping or relanding, or to whose hands the goods shall knowingly come, or by whose privity, knowledge, or direction, they are relanded, are to forfeit double the amount of the drawback ——— To be sued for within five years after commission of the offence ——— | 13 and 14 Car. II. | 11 | 12 |
| | 8 Ann. | 13 | 16 |
| ——*Vide Goods outwards* 16, 17, 18, 19. *Isle of Man* 5, 6. *Salt* 30, 31, 33, 41. | | | |
| 8 DRAWBACKS—The seizure of the horses, or other carriages, and the vessels or boats, if of the burthen of 15 tons or under, may be adjusted by two or more justices of the peace, in the same manner as Brandy, &c. by 6 Geo. I. cap. 21. ——— | 8 Geo. I. | 18 | 16, 17 |
| | 27 Geo. II. | 18 | 5 |
| ——*Vide Goods outwards* 19. | | | |
| 9——Officers of the Customs conniving at, or assisting in any fraud relating to certificate goods, besides other penalties, are to forfeit their office, be rendered incapable, and to suffer six months imprisonment, without bail or mainprize ——— | 8 Ann. | 13 | 17 |
| 10——Masters or other persons belonging to any ship assisting in, or conniving at the fraudulent relanding of such goods, besides other penalties, are to suffer six months imprisonment, without bail or mainprize ——— | | | |
| 11——Bonds given for the exportation of certificate goods to *Ireland*, must not be delivered up, nor drawback allowed for any goods, till a certificate under the hands and seals of the collector, comptroller and surveyor of the Customs, or any two of them, of some port in *Ireland*, be produced, testifying the landing; the condition of the bonds being to produce such certificate in six months from the date thereof ——— | 8 Ann. | 13 | 18 |
| | 5 Geo. I. | 11 | 5 |
| | 27 Geo. II. | 18 | 4 |
| 12——Such certificates not produced in time, the commissioners of the Customs may put the bonds in suit ——— | | | |
| ——*Vide Salt* 32. | | | |
| 13——Frauds committed in the exportation of Tobacco, or any other goods, discovered to any officer of the Customs, by any person (except the exporter) such person to have one half of the officer's or prosecutor's share of what shall be recovered; the charge of prosecution being first deducted: the commissioners of the Customs to | 9 Geo. I. | 21 | 7 |

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| cause such charges to be equally paid by the crown and the prosecutor. Persons aiding the exporter in such frauds, discovering their offence, shall be acquitted ——— | | | |
| ——*Vide Debentures. Tobacco* 21, 23, 25, 26, 59, 68. | | | |
| 14 DRAWBACK of excise on *British*-made candles exported ——— pag. 376. | | | |
| ——— on Hides, Calve-skins, Sheep and Lamb-skins, tanned, &c. ——— 376. | | | |
| ——— on *British*-made sope ——— 377. | | | |
| ——— on *British*-made paper ——— 378. | | | |
| ——— on Silks, Silk handkerchiefs, Callicoes, and Stuffs, printed, painted, &c. ——— 379. | | | |
| ——— on *British*-made starch ——— 380. | | | |
| ——— on Boots, Shoes, and Manufactures of wrought leather ——— 380. | | | |
| ——— on *British*-wrought plate ——— 381. | | | |
| ——— on *British*-made glass ——— 381. | | | |
| ——— on *Brits* salt ——— 382. | | | |
| ——*Vide Allowances and Bounties.* | | | |
| DRIPPING-PANS, *vide Woollen caps.* | | | |
| DRUGS rated—The duties and drawbacks, from page 120 to page 146. | | | |
| DRUGS unrated—The several sorts, with the duties and drawbacks, pag. 147, 148. | | | |
| DRUGS—Examples of the computation of the duties, pag. 323, 324, 342. | | | |
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| 2——The total net duties to be paid inwards, by *British* and strangers, and to be repaid or drawn back upon exportation, from pag. 79 to pag. 275. | | | |
| 3——Directions for, and examples of the computation, from pag. 315 to pag. 358. | | | |
| 4——Outwards, pag. 48, 49, 50, 51, 62. and from pag. 279 to pag. 306. | | | |
| ——*Vide Aliens* 16. | | | |
| 5——Coastwise, pag. 52, 53, 54, 307. | | | |
| 6——Of Excise and Customs payable to his late majesty for his life, continued from 11 June 1727 to his present majesty, for his life — | 1 Geo. I. / 1 Geo. II. | 2 / 1 | 7 / 1,2,3,4,6 |
| ——*Vide Prize* 3. *Rule* 27. *pag.* 313. | | | |
| 7——In the *British* plantations, *vide Plantations* 24, 25, 26, 52. | | | |

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| DYING goods exempted from the New, One-third, and Two-third subsidies, and the Additional duty on spice, &c. are, Alum of all sorts, Antimonium (except crudum), *British* berries from the plantations, Cakelack, Cassumba, Copperas of all sorts, *French* berries, Grain or Scarlet-powder, Grains of *Portugal* or *Rota*, Grains of *Sevil* in berries, Litharge of all sorts, Platain, Salt-petre, Weld, Woad | 3 and 4 Ann. | 4 | 8 |
| | 1 Geo. I. | 43 | 3 |
| ——Which may be imported, after 25 March 1722, free of all duties, provided entry and other requisites of law be performed as before, are, Agarick, Annotto, Antimonium crudum, Aqua fortis, Argol, Arsenick, Bayberries, Brazil wood, Braziletto wood, Cochineal, Cream of tartar, Fustick, Galls, Gum arabick, or Gum senica, Indico of all sorts, Isinglass, Litmus, Logwood, Madder of all sorts, Madder roots, Nicorago wood, Orchal, Orchelia (or Archelia or *Spanish* weed), Pomegranate peels, Redwood, Safflore, Sal armoniack, Sal gem, Sapan wood, Red saunders, Shomack, Sticklack, Turnsole, Valonia, Verdigrease: but upon failure of the aforesaid requisites, are to pay as formerly | 3 and 4 Ann. | 4 | 8 |
| | 8 Geo. I. | 15 | 10 |
| ——*But vide Gum senega, Branch* 37. | | | |
| ——Foreign, liable to duty outwards, inserted alphabetically, pag. 305, 306. | | | |


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| EAST-INDIA—The *Scotch East-India* company, upon paying off their capital stock and interest, | 5 Ann. | 8 | 1 |
| 1 to be entirely dissolved, Art. 15. | | | |
| 2——No person may trade thither, till sufficient security be given to the commissioners of the Customs, that all the goods caused by them to be there laden, shall be brought, without breaking bulk, to some port of *England*; which security the *English East-India* company are to give under their common seal, for every ship by them sent out, after the rate of 2500 l. for every 100 tons they are lett for, according to the form prescribed by 6 Ann. cap. 3. | 9 & 10 W. III. | 44 | 68 |
| | 6 Ann. | 3 | 1 |
| 3——But the *South-Sea* company may, by consent of the *East-India* company, under their common seal, send yearly to *Madagascar*, four ships to take in negroes to be transported to *Buenos-Ayres*; having first given security to | 13 Geo. I. | 8 | 1,2 3,6 7 |
| | 3 Geo. II. | 14 | 15 |




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| the *East-India* company not to trade for any other goods ——— *Vide South-Seas* 5. | | | |
| 4 EAST-INDIA—The goods imported from thence, must be brought to some port of *Great-Britain*, and be there unladen, and be openly and publickly sold by inch of candle; upon forfeiture, or their value | 9 & 10 W. III. | 44 | 68 |
| | 6 Ann. | 3 | 2 |
| 5——The united company and corporation empowered by these Acts, are to have the whole, sole, and exclusive trade to and from thence, and to and from all places between the *Cape of Good-Hope* and *Streights of Magellan*, for ever: but subject to redemption of parliament by three years notice, after the 25th of March 1780; upon the expiration whereof, and repayment to the said company of the capital stock or debt of 4,200,000 l. and all arrears of annuities payable in respect thereof, their right and title to such trade are to cease and determine ——— *But vide Goods inwards* 9. | 9 & 10 W. III. | 44 | 80 |
| | 3 Geo. II. | 14 | 9, 10, 11, 12 |
| | 17 Geo. II. | 17 | 2, 3, 14 |
| 6——The trade and corporation of the united company continued, although their fund should be redeemed | 10 Ann. | 28 | 1 |
| | 17 Geo. II. | 17 | 12, 15 |
| 7——Persons not qualified, going or trading thither, forfeit the ship and goods, and double the value thereof; one-fourth part to the seizer or informer, and the other three-fourths to the use of the company, who are to bear the charges of prosecution ——— *Vide South-Seas* 5. | 9 & 10 W. III. | 44 | 80 |
| | 13 Geo. I. | 8 | 3 |
| | 3 Geo. II. | 14 | 9 |
| | 17 Geo. II. | 17 | 12 |
| 8——Any of his majesty's subjects (not lawfully authorised) going to, or being found in the *East-Indies*, shall be guilty of an high crime and misdemeanor, and may be prosecuted within six years, and being convicted thereof, shall be liable to such penalty as the court shall think fit | 5 Geo. I. | 21 | 1 |
| | 7 Geo. I. | 21 | 1 |
| | 9 Geo. I. | 26 | 6 |
| 9——Every person so offending may be seized and brought to *England*, and committed to the next county gaol, by any justice of peace, till sufficient security be given, by natural-born subjects or denizens, for their appearance to answer the prosecution; and not to depart out of the kingdom without leave | 5 Geo. I. | 21 | 2 |
| | 9 Geo. I. | 26 | 7 |
| 10——Persons trading or going thither, under foreign commissions, forfeit 500 l. | 5 Geo. I. | 21 | 3 |
| 11——The *South-Sea* company's trade to any of the limits, to which they are entitled, not to be prejudiced by these Acts | 5 Geo. I. | 21 | 5 |
| | 3 Geo. II. | 14 | 15 |

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| 12 EAST-INDIA—Goods traded for contrary to law, forfeited, with double the value | 7 Geo. I. | 21 | 3 |
| 13——Contracts for ships, in foreign services, to trade thither, void | 7 Geo. I. | 21 | 2 |
| 14——Goods not belonging to the company, or persons licensed by them, shipped on board ships bound thither, or taken out of ships from thence, before their arrival, forfeited, with double the value: the master privy thereto, forfeits 1000 l. and all his wages | 7 Geo. I. | 21 | 4 |
| 15——Bills of complaint may be exhibited against illegal traders, for discovery thereof, and recovery of the duty, and 30 l. per cent. to the company | 7 Geo. I. | 21 | 5 |
| 16——Officers not to prosecute for forfeitures and penalties, without the consent of the directors of the company | 7 Geo. I. | 21 | 7 |
| 17——The *Levant* company's trade to the *Levant* seas, not to be prejudiced by these Acts | 7 Geo. I.<br>3 Geo. II. | 21<br>14 | 8<br>16 |
| 18——Goods of the product of the *East-Indies*, may not be imported into any place belonging to the *British* crown, unless shipped from *Great Britain*, on forfeiture of ship and goods, or their value: officers of the Customs conniving thereat, or delaying prosecution, forfeit 500 l. and rendered incapable | 7 Geo. I. | 21 | 9 |
| ——*Vide Ireland* 2. | | | |
| 19——None of his majesty's subjects may contribute to, or promote the establishing, or carrying on any foreign company trading to the *East-Indies*, from any part of the *Austrian Netherlands*, or any other place; upon forfeiture of their share in such company, with treble the value: one-third part thereof to the use of his majesty, and two-thirds to the use of the company, if they inform or sue; otherwise, one-third part of such two-thirds to the use of the informer or suer | 9 Geo. I. | 26 | 1 |
| 20——Bills of complaint may be exhibited for the discovery of offences, and recovery of the single value only; one-third part whereof for the use of his majesty, and the other two-thirds for the use of the company | 9 Geo. I. | 26 | 2 |
| 21——But if a common informer declares his intention of prosecution at law, and instead thereof, the directors shall chuse to have it commenced by bills of complaint, they are to allow him one-third of the aforesaid two-third parts | 9 Geo. I. | 26 | 3 |
| 22——Any of his majesty's subjects accepting of any share in trust, or knowing any other subject to | | | |


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| have any interest or share in any foreign company, not discovering the same to the united company, within six months, shall forfeit treble the value of such shares, or one year's imprisonment | 9 Geo. I. | 26 | 4 |
| 23 EAST-INDIA—But making a voluntary discovery to the directors, in writing, within the time afore limited, to have a moiety of the forfeiture | 9 Geo. I. | 26 | 5 |
| 24——The forfeitures and penalties inflicted by the Acts of 9 and 10 Will. III. 6 Ann. 5 Geo. I. and these Acts, may be prosecuted by the attorney-general, the united company, or any officer of the Customs: one-third part whereof to be for the use of his majesty, one-third to the use of the company, and the other to the use of the officers — | 7 Geo. I.<br>3 Geo. II. | 21<br>14 | 6<br>9 |
| 25——The united company may export stores, provisions, utensils of war, and necessaries for their garisons and settlements, free of duty, provided the duty would not have exceeded 300l. in any one year | 7 Geo. I. | 21 | 13 |
| 26——A Capias in the first process may be issued for offences against any Act for the encouraging and securing the lawful trade thither | 9 Geo. I. | 26 | 8 |
| 27——The duty of 5l. per cent. for the maintenance of ambassadors, &c. is, after 29 September 1714, repealed for goods imported from thence by the *English* company | 9&10 W. III.<br>6 Ann. | 44<br>17 | 75, 76, 77<br>8 |
| 28——Wrought silks, Bengals, and Stuffs mixed with silk or herba, of the manufacture of *East-India*, *China*, or *Persia*, and Callicoes printed, painted, stained, or dyed there, prohibited to be worn in *Great-Britain*; and are, upon importation, to pay only the half subsidy | 11&12 W. III. | 10 | 1, 10 |
| 29——Such goods to be imported into the port of *London* only, and there regularly entered, upon forfeiture and 500l. | 11&12 W. III. | 10 | 3 |
| 30——After entry, to be secured in proper warehouses, approved by the commissioners of the Customs; and not to be taken thence, but in order for exportation, and until sufficient security be given accordingly | 11&12 W. III. | 10 | 2 |
| 31——Such security may be discharged, upon certificate under the common seal of the chief magistrate, or under the hands and seals of two known *British* merchants, at the place where landed, testifying the same, or upon proof that the goods were taken by enemies, or perished at sea | | | |
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| 43——The warehouse-keeper, in the account of the goods received into, and delivered out of the warehouses (which he is directed to keep and transmit to the commissioners upon oath every six months, by 11 and 12 Will. III. cap. 10.) is to insert an account of all goods delivered out to be cleaned, &c. in pursuance of this Act, and of what is returned to the warehouse, with the days and times when, and of what is remainining in the care and custody of the officer out of the warehouse —— | 15 and 16 Geo. II. | 31 | 10 |
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| FISH, taken or imported by strangers, may not be 1 dried within *Great-Britain*, to be sold, upon forfeiture, or the value, to any person that will seize the Fish, or sue for the value; to be applied to the repair and maintenance of the port, &c. | 13 Eliz. | 11 | 6 |
| 2——Herring, Cod, Pilchards, Salmon, or Ling, fresh, salted, dried, or bloated; Grill, Mackarel, Whiting, Haddock, Sprats, Colefish, Gullfish, Congers, any sort of flat Fish, and any sort of fresh Fish, may not be imported in any foreign ship into, or sold in, *England*, having been taken by, bought of, or received from foreigners, or out of a foreigner's ship (except protestant strangers inhabiting this kingdom) upon forfeiture thereof, and the ship and tackle, and also 100 l. by every offender herein | 15 Car. II. | 7 | 16 |
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| | 1 Geo. I. | 18 | 1 |
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| Except Lobsters, or Turbets, which may be imported in any ship, and by any person, whether of *British* or foreign catching | 1 Geo. I. | 18 | 10 |
| 3——Masters of smacks, hoys, &c. bringing in Fish of foreign taking, &c. are to forfeit 50 l. | 1 Geo. I. | 18 | 2 |
| | 9 Geo. II. | 33 | 1 |
| 4——But prosecution must be commenced within 12 months after the offence be committed | 1 Geo. I. | 18 | 9 |
| | 9 Geo. II. | 33 | 2 |
| 5——The forfeitures above may be recovered by any informer in any of the courts in Westminster-hall, and distributed one moiety to the informer, and the other moiety to the poor of the parish where the offence is committed | 9 Geo. II. | 33 | 1 |

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| 6 FISH—Herrings, Pilchards, Scads, Codfish, Ling, Hake, Salmon, or dried red Sprats, by whomsoever caught or cured, may not be imported, unless oath be made before the salt officer, by the owner of the Fish, or master of the vessel, that all the salt wherewith they were cured, was taken on board in *Great-Britain*, mentioning the time and place, and that no drawback was, or is intended to be obtained for the same, upon forfeiture, and double the value | 1 Ann.<br>2 and 3 Ann. | 21<br>14 | 14<br>13 |
| 7——Herrings, white or red, to be packed in lawful barrels, justly and exactly laid by sworn packers, who are to brand the cask with a mark denoting the gauge, quantity, quality, and condition of the Herrings, and the place where packed. Magistrates neglecting to appoint and swear such packers yearly, forfeit 100 l. | 15 Car. II.<br>5 Ann. | 16<br>8 | 1<br>art. 8 |
| 8——Herring barrels to contain 32 gallons | 13 Eliz.<br>5 Geo. I. | 11<br>18 | 5<br>15 |
| 9——Salmon barrels to contain 42 gallons | 5 Geo. I.<br>22 Edw. IV. | 18<br>2 | 15<br>1 |
| 10——Herring and Salmon, exported in barrels of any other size (except half barrels) not entitled to the bounty | 5 Geo. I. | 18 | 15<br>16 |
| 11——Pilchards exported, the words *seyn* or *drift* must be burnt with an iron, in some visible part of the cask or hogshead, with the name and surname of the owner, and the number of Pilchards contained in each; upon forfeiture of double the value of the Fish | 1 Ann. | 21 | 31 |
| 12——Pilchards, Scads, Codfish, Ling, Hake, red or white Herrings, exported from *Great-Britain*, the exporter to make oath before the principal officers of the port, that they were *British* taken, and really exported for parts beyond the seas, and not relanded, or intended to be relanded in *Great-Britain*<br>13——The salt officer is to pay the debenture within 30 days after demand, or, if he has not sufficient money in his hands, to give a certificate thereof gratis, and without delay, upon penalty of the forfeiture of double the sum to the party grieved; and upon such certificate, the commissioners of Excise upon salt are chargeable with the payment<br>14——But if exported from *Scotland*, to be paid by the commissioners of Excise or Customs there, at the option of the merchant | 5 Geo. I. | 18 | 6 |
| 15——Laws in force in either kingdom, for preventing frauds in curing and packing of Fish, extended to *Scotland*, Art. 8. | 5 Ann. | 8 | 1 |

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| 16 FISH—Codfish, Ling, or Hake, before laid on board for exportation, part of the tails to be cut off; and Pilchards, Scads, Herrings, Salmon, or Sprats, the barrels or casks to be marked by the salt officer | 1 Ann.<br>5 Ann.<br>5 Geo. I. | 21<br>29<br>18 | 16<br>6<br>6 |
| 17——Such Fish, after exportation, fraudulently relanded or reimported, are forfeited, and double the value | 1 Ann.<br>5 Geo. I. | 21<br>18 | 17<br>6 |
| 18——Such Fish, and Congers, not well cured, or unmerchantable, not entitled to any bounty | 1 Ann.<br>5 Geo. I. | 21<br>18 | 25<br>6 |
| 19——After such Fish are put on board any boat, barge, &c. in order to be exported to foreign parts, may not be taken out, unless to be put into the ship wherein they are to be exported; nor landed in *Great-Britain*, except in the presence of a salt officer; upon forfeiture thereof and the vessel, with her tackle and apparel, and 20 l. by every person concerned, or six months imprisonment | 5 Geo. I. | 18 | 23 |
| 20——The former allowance or bounty on exportation, granted by 5 and 6 Will. and Mar. cap. 7. 7 and 8 Will. III. cap. 31. 8 and 9 Will. III. cap. 20. 9 and 10 Will. III. cap. 44. 1 Ann. cap. 11. 5 Ann. cap. 8. and 29. 7 Ann. cap. 11. is taken away | 5 Geo. I. | 18 | 1 |
| 21——The present allowance or bounty, and the regulations of exportation, pag. 383. | | | |
| 22——Officers refusing or neglecting to pay the bounty due on exportation, or to certify the want of money to the commissioners, are to forfeit double the sum of the said bounty | 5 Geo. I. | 18 | 6 |
| 23——White herrings fraudulently relanded, forfeited, and 20 s. per barrel | 5 Ann. | 29 | 7 |
| 24——Duly entered and shipped for exportation, lost, or spoiled before the ship proceeds on her voyage, upon due proof upon oath, to enjoy the same bounty as if really exported; provided the Fish was sunk in the sea or port, where the ship was lost or destroyed in sight of the proper officer, where any of the said Fish shall come on shore, and that no use be made of the Fish by the proprietor or his agent; and the officer is to cause the Fish to be burnt, or otherwise destroyed | 5 Geo. I. | 18 | 8 |
| 25——Red herrings or Sprats, consumed in curing, to be taken as if actually exported | 5 Geo. I. | 18 | 10 |
| 26——Salmon and Codfish cured in *Scotland* with foreign salt that has paid the duty, to be allowed the same bounty on exportation, as was payable before the 24th of June 1719 | 11 Geo. I. | 30 | 42 |

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| 28 ——Herrings, Salmon, Cod, Ling, Tusk, or other White fish, may be imported from any place of *Scotland*, or the islands thereunto belonging, to any port of *England* for re-exportation, the owner of the Fish, or master of the vessel, making oath that they were caught in *North-Britain*, or on the coasts thereof, and cured with salt delivered duty free from some part of *Great-Britain*, and when and where the same was so delivered: and such Fish shall be intitled, upon exportation, to the same allowances and bounties, as by 5 Geo. I. cap. 18. are allowed on exportation of Fish cured in *England*, and be subject to the same rules and regulations——*See the bounty, page* 384.—— | 29 Geo. II. | 23 | 9, 10 |
| 29 ——Such Fish shipped in *Scotland* for *England*, whether for home-consumption or exportation, the proprietor or his agent must, before the vessel departs, make an entry with the collector or principal officer of the Customs there of the Fish so shipped, expressing the number of barrels of wet fish, with the marks and numbers; and the number and weight of each species of the dry fish; and declare upon oath, before the said collector or principal officer, that the said Fish were cured in *Scotland*, or on the coasts thereof, and whether they were cured with salt delivered duty free, or with salt for which the duty has been paid or secured; and that the said salt was taken on board from some port or place in *Great-Britain*, and when and where it was put on board, and that no drawback for the same hath been had, or intended to be had upon the exportation of the said salt ——— | 29 Geo. II. | 23 | 12 |

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| 30 FISH— | The ſaid officer is to deliver to the maſter of the veſſel, without delay, fee or reward, a certificate or cocket, under his hand, that ſuch entry and oath has been made; and the maſter of the veſſel, or the proprietor of the Fiſh, or their reſpective agents, are, before landing any part of the ſaid Fiſh, or putting it on board any other ſhip or boat in any port or place in *England*, to deliver the ſaid certificate or cocket to the proper officer of the Cuſtoms in the port of importation, upon forfeiture of ſuch Fiſh, and double the value thereof, and alſo the caſks or veſſels in which ſuch Fiſh ſhall be found; to be recovered of the importer, or proprietor, or maſter of the veſſel. To be ſued for, recovered, and levied in ſuch manner, and with ſuch power of mitigation, as any fine, penalty or forfeiture may, by any law of Exciſe, or by action of debt, &c. and ſeizure thereof may be made by any officer of the Cuſtoms or Salt duties | 29 Geo. II. | 23 | 12 |
| 31— | Any perſon, who ſhall counterfeit, raze, or alter any certificate or cocket required by this Act, or knowingly uſe ſuch a one, ſhall incur the pains by law inflicted, or perſons found guilty of forgery; and any perſon legally convicted of falſely making any oath required by this Act, ſhall forfeit 200 l. and be impriſoned for 12 months | 29 Geo. II. | 23 | 14,16 |
| 32— | A maſter of any boat or veſſel bound on a fiſhing voyage to the *North-Seas* or *Iceland*, may take on board, in any port of *Great-Britain*, any quantity of *Britiſh* ſalt, paying or ſecuring the duty | 12 Ann. | 2 | 1 |
| 33— | The officer of the place is to give a certificate gratis of the quantity of ſalt taken on board, and that the duties have been paid or ſecured | 12 Ann. | 2 | 2 |
| 34— | Codfiſh, Ling, or Hake, may be imported and landed, upon oath being made by the proprietor of the Fiſh, or maſter of the veſſel, that they came from the *North-Seas* or *Iceland*, and were caught and cured there; but on landing, and before they are removed from the ſhore, they are to be tendered to the officer, to have part of the tails cut off, that no allowance be obtained upon exportation; upon forfeiture thereof and double the value, to be recovered of the importer or proprietor | 12 Ann. | 2 | 3 |

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| 38——Boats or veſſels having taken in ſuch ſalt, periſhed at ſea or taken by enemies, the proprietor upon proof at the quarter-ſeſſions for the county, &c. where he inhabits, within nine months after ſuch loſs, is to receive a certificate of ſuch proof; which being produced to the officer where the duty was paid or ſecured, the ſecurity is to be diſcharged, and money repaid by the officer, without fee or reward | 12 Ann. | 2 | 7 |
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| GALLON OF WINE—A cylinder, or any round vessel, having an even bottom, and being seven inches diameter throughout, and six inches deep, from the top of the inside to the bottom; or any vessel containing 231 cubical inches, and no more ——*Vide Wines* 1. | 5 Ann. | 27 | 17 |
| GALLON OF WHEAT, to contain eight pounds troy weight | 31 Edw. I. | 1 | 1 |
| | 11 Hen. VII. | 4 | 1 |
| | 12 Hen. VII. | 5 | 1 |
| GARNETS, *vide Hinges.* | | | |
| GAZETTE, *vide Goods inwards* 76. *Quarentine* 21. *Ships* 25. | | | |
| GENERAL ISSUE, *vide Seizures* 15. | | | |
| GENEVA, *vide Arrack* 10. | | | |
| GEORGIA, *vide Plantations* 11, 12, 13, 14, 15, 16, 17, 18. | | | |
| GERMANY, *vide Deal-boards.* | | | |
| GINGER, *vide Plantations* 9, 10, 24, 60. | | | |
| GIRDLES, or Harness wrought for girdles, Points, Leather-laces, Purses, Pouches, Pins, Gloves, Knives, Hangers, Taylors sheers, Scissers, Andi- | | | |

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| rons, Cupboards, Tongs, Fire-forks, Gridirons, Stock-locks, Keys, Hinges and Garnets, Spurs, Painted glasses, Painted papers, Painted forcers, Painted images, Painted cloths, Beaten gold or silver wrought in papers for painters, Saddles, Saddle-trees, Horse-harness, Boots, Bits, Stirrops, Buckles, Chains, Latten nails with iron shanks, Turnets, Hanging-candlesticks, Holy-water stops, Chafing-dishes, Hanging-lavers, Curtain-rings, Cards for wool, *Roan* cards (except Claps for garnets), Sheers, Buckles for shoes, Broches or Spits, Bells, Hawks-bells, Tin and Leaden spoons, Wire of latten and iron, Iron candlesticks, Grates, Horns for lanthorns, may not be imported by strangers, to be sold, upon forfeiture, or the value ——— | 1 Rich. III. | 12 | 1, 2 |
| ——*Vide also Bits. Silk wrought* 3. *Woollen caps.* | | | |
| GLASS, *British*-made, the drawback on exportation, pag. 381. | | | |
| GLASS, foreign, imported, *vide Branch* 35. *pag.* 65. | | | |
| GLASS painted, *vide Girdles.* | | | |
| GLOVES, *vide Bits, Girdles, Woollen caps.* | | | |
| GOAL—For the several causes for which offenders are to be sent thither, *vide Alamodes* 5. *Aliens* 4. *Arrack* 6, 7. *Bonds* 2. *Brandy* 17. *Cattle* 5, 10. *Chocolate* 5. *Coin* 3. *Drawbacks* 9, 10. *East-India* 9, 22. *Fish* 19. *Goods inwards* 21, 26, 39, 48, 49, 54, 66, 76. *Informations* 9. *Isle of Man* 4, 6. *Linen* 8. *Officers* 4, 30, 40. *Salt* 7, 34, 56. *Sail-cloth* 8. *Sheep* 1. *Ships* 4, 9, 15, 16, 45. *Tallow* 1. *Tobacco* 33, 42, 66, 70. *Wool* 20, 37, 43, 47, 48. | | | |
| GOBLETS, *vide Tin.* | | | |
| GOLD beaten, *vide Girdles.* | | | |
| GOLD or SILVER thread, lace, fringe, or other work | | | |
| 1 made thereof; or any Thread, Lace, Fringe, or other work made of copper, brass, or any other inferior metal; or Gold or Silver wire or plate, Foreign embroidery, or Gold or Silver brocade, imported, to be forfeited and burnt, and 100l paid by the importer, for every parcel so imported — | 10 Ann.<br>15 Geo. II.<br>22 Geo. II. | 26<br>20<br>36 | 65<br>7<br>1 |
| 2——Foreign embroidery, Gold or Silver thread, lace, fringe, brocade, or other work made thereof, or of Gold or Silver wire or plate, may not be sold or exposed to sale, or disposed of by exchange, barter, truck, or otherwise, nor worked or made up in, or upon any wearing apparel, on pain of its being forfeited and burnt, together with the apparel or other materials, and the offender also forfeits 100l. for every such offence ——— | 22 Geo. II. | 36 | 2 |
| 3———Such goods found and seized in the house, warehouse, or custody of any mercer, lace- | | | |


man,

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| man, haberdasher, upholder, millener, taylor, or dealer in, vender, or maker up of the said manufactures, besides being forfeited and burnt, such person, if they were brought or continued there with his knowledge or consent, forfeits 100 l. for every piece or parcel | 22 Geo. II | 36 | 3 |
| 4 GOLD or SILVER thread, &c.—Such goods, after condemnation, are to be publickly burnt, at such places as the commissioners of the Customs shall direct | 22 Geo. II. | 36 | 4 |
| 5——In case of any question arising where the goods were manufactured, the proof is to lie on the owner, claimer, or person prosecuted | 22 Geo. II. | 36 | 6 |
| 6——Nothing in this Act is to extend to inflict any penalty on the wearer | 22 Geo. II. | 36 | 7 |
| 7——Prosecutions upon any Act prohibiting the importation or sale of such goods, must be commenced within twelve months after discovery of the offence, or, in case of seizure, within three months after seizure | 22 Geo. II. | 36 | 8 |
| ——*Vide Woollen caps.* | | | |
| ——*British*, exported, the drawback, pag. 380. | | | |
| GOLOCHES, or CORKS, *vide Woollen caps.* | | | |
| GOODS inwards—Brought from beyond the seas, may 1 not be taken up, or laid on land, out of any vessel, lighter, or boat, being not in leak or wreck (except Fish taken by *British*, Bestials, and Salt) but at lawful hours, and only upon such open places, keys, or wharfs, as shall be appointed by his majesty's commission out of the court of Exchequer, without special sufferance and leave from the officers of the Customs, upon forfeiture thereof, or the value, and 100 l. by the master: offenders not revealing their offence within one month, are to forfeit 100 l. | 1 Eliz.<br>13 and 14 Car. II. | 11<br>11 | 2, 3, 7<br>7, 14 |
| ——*Vide also pag.* 397, 398, 399. | | | |
| 2——The keys, wharfs, &c. appointed in pursuance of the aforesaid Acts, for the port of *London*, pag. 396, 397, 398, 399. | | | |
| 3——Imported into the port of *London*, may be unladen or landed at any of the lawful keys between the *Tower* of *London* and *London-bridge*, and between sun-rising and sun-setting, from the 10th day of September to the 10th day of March, and between the hours of six of the clock in the morning and six in the evening, from the 10th day of March to the 10th day of September, giving notice to the proper officers: officers refus- | | | |




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| ing to be present, to forfeit for every default 5 l. *Rule* 13. *pag.* 308. | | | |
| 4 GOODS inwards—Imported into other ports, may not be taken up, discharged, and laid on land, out of any ship, lighter, &c. being not in a leak or wreck, except Fish taken by *British*, and Salt, but only in the day-light, that is, from the 1st of March to the 30th of September, betwixt sun-rising and sun-setting, and from the 30th of September to the 1st of March, between the hours of seven in the morning and four in the afternoon ——— | 1 Eliz. | 11 | 2 |
| 5 ——Wharfingers, or their servants, landing, or knowingly suffering to be landed, any goods or merchandizes, prohibited or uncustomed, without the presence of a proper officer, or at unlawful hours (except in the port of *Hull*) are to forfeit 100 l. ——— | 1 Eliz.<br>13 and 14 Car. II. | 11<br>11 | 2, 3<br>7 |
| 6 ——Of the growth, production, or manufacture of *Muscovy* or *Russia*, or of any of the dominions of the emperor thereof, all Masts, Timber, Boards, Salt, Pitch, Tar, Rosin, Hemp, Flax, Raisins, Figs, Prunes, Olive oil, Corn or Grain, Sugar, Pot-ashes, Wine, Vinegar, Aqua vitæ or Brandy, must be imported only in ships belonging to *Great-Britain* or *Ireland*; and Currants, and all goods of the growth, product, or manufacture of *Turkey* in ships *British*-built; except such ships as are of the built of the country whereof the said goods are the growth, production, or manufacture, or of such port where the said goods can only, or most usually are first shipped for transportation; on forfeiture of ship and goods ——— | 12 Car. II. | 18 | 8 |
| ——But during the present war with *France*, this is not to extend to prevent any person importing the said goods in shipping built in *Great-Britain*, *Ireland*, *Guernsey*, *Jersey*, or any of the lands, islands, dominions, or territories belonging to his majesty in *Asia*, *Africa*, or *America*, provided the master and three-fourths of the mariners are *British*, or of the country of which the said goods are the growth, production, or manufacture: but if such ships are the property of foreigners, although *British* built, the goods are to pay aliens, and all other duties, in the same manner as if they were foreign built ——— | 29 Geo. II. | 34 | 19<br>20 |
| 7 ——Of the growth, production, or manufacture of *Asia*, *Africa*, or *America*, may be imported only in *British* ships legally manned, or in ships belonging to his majesty's plantations there, on forfeiture of ship and goods ——— | 12 Car. II. | 18 | 3 |

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| 8 GOODS—Of foreign growth, production, or manufacture (*that is, of* Asia, Africa, *and* America *only, and not of* Europe) may be shipped, and brought from no other country, but that of their growth, production, or manufacture, or from such ports where those goods can only, or have most usually been first shipped for transportation; and in *British* ships, or plantation shipping legally navigated; on forfeiture of ship and goods —— | 12 Car. II. | 18 | 4 |
| 9——But not to extend to goods of the *Streights* and *Levant Seas*, and *East-India* goods, which may be brought from the usual places of lading, in *British* ships duly manned, though those places be not the very places of their growth, &c. (but this exemption is repealed as to Raw silk and Mohair yarn of the product or manufacture of *Asia*, which can be imported from no parts or places in the *Streights* or *Levant Seas*, but such as are within the dominion of the grand seignor) —— | 12 Car. II.<br>6 Geo. I. | 18<br>14 | 12, 13<br>1 |
| ——Nor to goods of *Persia* brought through *Russia* by persons free of the *Russia* company ——*Vide Russia company* 2. | 14 Geo. II. | 36 | 1 |
| ——Nor to Gum senega imported from any place in *Europe* by *British*, in *British*-built ships legally navigated ——*Vide Gum senega.* | 25 Geo. II. | 32 | 1 |
| 10——Nor to goods of the growth, &c. of the *Spanish* or *Portuguese* plantations; which may be brought by any person from *Spain*, *Portugal*, or Western islands, commonly called *Azores*, or *Madeira* or *Canary Islands*, respectively, in *British* ships —— | 12 Car. II.<br>17 Geo. II | 18<br>36 | 14<br>4 |
| 11——Nor to Bullion, nor to goods taken as prize by any ships belonging to *Great-Britain*, &c. | 12 Car. II. | 18 | 15 |
| 12——Nor to Cochineal, nor Indico, *vide Cochineal and Indico.* | | | |
| 13——Nor to Spice by licence, *vide Spicery.* | | | |
| 14——Which may not be imported from the *Netherlands* or *Germany*, *vide Deal-boards.* | | | |
| 15 GOODS inwards—Of the product and manufacture of *Jersey*, *Guernsey*, *Alderney*, and *Sark*, may, upon certificate from the governor, lieutenant, or deputy-governor, or commander in chief, and oath before the magistrates of *Jersey* and *Guernsey*, that they are of the growth, &c. of the said islands, be imported into *Great-Britain*, duty free (except such excise or other duty as is now, or shall hereafter for the time being be due and payable for the like goods of the growth, produce, or manufacture of *Great-Britain*) —— | 3 Geo. I. | 4 | 5 |


16 GOODS

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| 16 GOODS inwards—But goods of the product of any foreign country, imported into those islands, or foreign goods in part or fully manufactured there, are, upon importation into *Great-Britain*, liable to the same duties as if imported directly from the place of their product ——— *Vide Salt* 13. *pag.* 68. | 3 Geo. I. | 4 | 7 |
| 17——Bulk may be broken in any lawful port, and custom paid for no more goods than are entered and landed. *Rule* 1. *pag.* 308. ——*Vide also Ships inwards* 6, 32. | | | |
| 18——Small parcels of fine goods, or other goods found in cabbins, chests, trunks, or other small package, or in any private place; and all other sorts of goods for which the duties are not paid or secured within 20 days after the ship's entry, may be brought on shore by the officers of the Customs, and secured in his majesty's storehouses till the duties be satisfied, unless the said officers have a just cause to allow a longer time ——The officers may stay and remain on board till all the goods are delivered and discharged out of the said ships ——— | 13 and 14 Car. II. | 11 | 4 |
| 19——Permitted to be taken up by bills at sight or view, must be landed at the most convenient keys, and there, or in his majesty's storehouse of the port, be measured, weighed, and numbered by the officers, who are to perfect the entry, and return the same under their hands, the next day, to the collector, &c. upon forfeiture of 100 l. ——— | 13 and 14 Car. II. | 11 | 21 |
| 20——Not reported, and found on board any ship, without payment of duty, after clearing the ship by the proper officers, and discharging the tidesmen or watchmen from their attendance, are forfeited; and if such goods have been concealed, the master, purser, or other person taking charge of the ship, forfeits 100 l. ——— | 13 and 14 Car. II.<br>5 Geo. I.<br>27 Geo. II. | 11<br>11<br>18 | 5<br>4<br>4 |
| 21——No person, denizen, or stranger, may enter any goods, inwards or outwards, in the name of any other person than the very owner, being not sold, bargained or contracted for, to or with any person before entry, or before the arrival of the goods in parts beyond the seas, upon forfeiture thereof, or their value; and the offender to suffer imprisonment, and make fine thereof at the King's pleasure ——— | 3 Hen. VII.<br>1 Eliz. | 7<br>11 | 1<br>6 |
| 22——One *British* man may custom in his own name the goods of another *British* man, and so may one | | | |


merchant-

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| merchant-ſtranger enter the goods of another merchant-ſtranger: but he that ſo enters the goods of other perſons either inwards or outwards, that the King loſeth his duty, forfeits the goods to the King, and the value thereof to the party grieved; and likewiſe all his own goods and chattels perſonal for ever: the proſecution to be in three years after offence committed — | 1 Hen. VIII. | 5 | 3,4,5 |
| | 2&3 Edw. VI | 22 | 4, 5 |
| | 1 Eliz. | 11 | 6 |
| 23 GOODS inwards—Imported, not rated in the firſt column of rates.———The ſeveral proviſions and clauſes for aſcertaining their values, according to the oaths or affirmations of the importers, are repealed after the 25th of March 1725, in regard to ſuch goods as are expreſſed and rated in the Additional book of rates ——— | 11 Geo. I. | 7 | 1 |
| 24——Not any where particularly rated, and valued upon the oath of the importer; for the regulations thereon, *vide the 4th Rule of Additional book of rates, pag.* 314. | | | |
| ——The duty and drawback, pag. 266. | | | |
| 25——Liable to duties.—Imported into any port, place, or creek of this realm, by way of merchandize; unſhipped, to be laid on land before the ſaid duties are duly paid, or lawfully tendered to the collector thereof, or his deputy, with the conſent and agreement of the comptroller and ſurveyor there, or one of them at the leaſt, or agreed for in the Cuſtom-houſe, are forfeited — | 12 Car. II. | 4 | 4 |
| | 18 Car. II. | 5 | 7 |
| | 1 Jac. II. | 3 | 5 |
| | ——— | 4 | 1 |
| | 2 W. & M. | 4 | 56 |
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| | 6 Geo. I. | 11 | 5 |
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| | 19 Geo. II. | 12 | 7 |


26 GOODS

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| 26 GOODS inwards—Porters, carmen, watermen, or others, assisting in the landing of goods, without a warrant and an officer, may be apprehended by a warrant from a justice of the peace; and being convicted by the oath of two witnesses, may, for the first offence, be committed to gaol, till they find surety for their good behaviour; and for the second offence, to lie in prison two months without bail, or till they be discharged by the court of Exchequer, &c. or pay 5 l. to the sheriff | 13 and 14 Car. II. | 11 | 7 |
| 27——Not only goods liable to duties, unshipped with intent to be laid on land before the said duties are paid or secured (as in Art. 25.) or prohibited goods (as inserted under their proper letters) imported, are forfeited; but likewise the boats, hoys, vessels, horses, and carriages employed in removing them: and the persons assisting, or otherwise concerned in the unshipping of the said goods, or to whose hands they shall knowingly come, forfeit treble the value of the goods——*Vide Goods inwards* 62. | 13 and 14 Car. II.<br>8 Ann. | 11<br>7 | 7<br>0 |
| 28——The seizure of such vessels, if of the burthen of 15 tons or under, and of the horses or other carriages, may be adjusted by two or more justices of the peace, in the same manner as Brandy, &c. by 6 Geo. I. cap. 21. | 8 Geo. I.<br>27 Geo. II. | 18<br>18 | 16, 17<br>5 |
| 29——Customable or prohibited, found by an officer in the custody of any person being in a boat, &c. on the water, or coming directly from the waterside, without the presence of an officer, or found upon credible information in any house, &c. may be sent to his majesty's warehouse, till proof be made by oath, before a justice of the peace, or other proper person, or otherwise (to the satisfaction of the commissioners in *London*, or of the principal officers in the out-ports, in order to be forthwith transmitted to the commissioners for their directions) of the payment of the duty, or that they were bought in a lawful way of trade, or compounded for, or condemned in the court of Exchequer | 6 Geo. I. | 21 | 39, 42 |
| 30——Such proof not made within ten days after the stop, the goods to be seized and prosecuted | 6 Geo. I. | 21 | 40 |
| 31——Upon prosecution, proof to lie on the claimer. Verdict given for the claimer, he may recover reasonable costs of suit | 6 Geo. I. | 21 | 41 |
| 32——Damaged by such stop, action may be brought against the officer | 6 Geo. I. | 21 | 42 |

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| 33——May be prosecuted by the officer notwithstanding the commissioners directions for delivery; or delivery not ordered, the proprietor may sue for the recovery —— | 6 Geo. I. | 21 | 43 |
| 34 GOODS inwards—Persons, being more than five in company, carrying arms, or wearing any disguise, passing within 20 miles of the sea coasts with foreign goods, landed without entry, and resisting officers, to be deemed felons, and to be transported to the *British* plantations for seven years – | 8 Geo. I.<br>27 Geo. II. | 18<br>18 | 6<br>5 |
| 35——Offenders discovering two or more of their accomplices, within two months, and before conviction, to be acquitted, and to receive of the commissioners of the Customs or Excise 40 l. for each; provided the value of the goods recovered to his majesty does exceed 50 l. —— | 8 Geo. I.<br>27 Geo. II. | 18<br>18 | 7,8,9<br>5 |
| 36——The like reward, besides former recompences, for others discovering within three months —— | | | |
| 37——Prohibited or run goods liable to customs, excise, or inland duty, knowingly harboured or concealed, forfeited, with treble the value —— | 11 Geo. I. | 30 | 16 |
| 38——The single value, or worth of such goods, is to be taken according to the price that the best sort of that commodity is then sold for in *London* —— | 11 Geo. I | 30 | 17 |
| 39——Clandestinely run or imported, knowingly received or bought, before legally condemned, the offenders, upon conviction, upon the oath or oaths of one or more credible witness or witnesses, before one or more justice or justices of the peace, are to forfeit 20 l.; one half to the poor of the parish, and the other half to the informer, or to suffer three months imprisonment —— | 7 Geo. I.<br>8 Geo. I.<br>27 Geo. II. | 3<br>18<br>18 | 19<br>10<br>5 |
| 40——Prohibited goods, or goods liable to duties, fraudulently and clandestinely imported, insured to be delivered, the insurers, their aiders, abettors and assistants, and the persons insured, or receiving the said goods, are for every offence to forfeit 500 l. each, besides all other penalties — | 4&5 W.& M. | 15 | 14<br>15<br>16<br>18 |
| 41——The insurer, conveyer, or manager, discovering the fraud, is to keep the insurance money, and be discharged of the penalties, and to have half the forfeiture of the insured —— | 8 & 9 W. III. | 36 | 2 |
| 42——The insured discovering, is to receive back the insurance money, to have half the forfeiture of the insurer, and be discharged of his own forfeiture —— | | | |

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| 43——Prosecutions for the said penalties, may be commenced by any persons, within twelve months | | | |
| 44 GOODS inwards—Prohibited, or actually run, or pretended to have been run, offered to sale, are forfeited, with treble the value, and the package; and may be seized by the person to whom offered, or by any officer of the Customs or Excise. The goods to be secured in the nearest warehouse of the customs, excise, or inland duty, to which they are respectively subject; if within the bills of mortality, within 24 hours, or in any other place, 48 hours after seizure | 11 Geo. I. | 30 | 18, 19 |
| 45——Such goods bought, are forfeited, with treble the value, and the package; and may be seized by the seller, or any officer of the Customs or Excise; and must be secured in the like manner as such goods offered to sale | 11 Geo. I. | 30 | 20, 21 |
| 46——Buyer and seller not to be both prosecuted for the same goods, but the first prosecutor to be acquitted | 11 Geo. I. | 30 | 21 |
| 47——A prosecution for such goods not commenced by the seizer, within one month, the warehouse-keeper may prosecute | 11 Geo. I. | 30 | 12 |
| 48——Persons guilty of the running of customable and prohibited goods, or of receiving such goods, knowing them to have been run, may be prosecuted for the same by action, bill, plaint, or information; and thereupon a Capias in the first process (specifying the sum of the penalty sued for) may issue, and the offenders must give sufficient bail of natural-born subjects or denizens, to appear, &c. or yield their bodies to prison | 8 Geo. I.<br>27 Geo. II. | 18<br>18 | 15<br>5 |
| 49——Any person arrested and imprisoned by virtue of a writ of capias, or information relating to the customs, making affidavit before the judge of the court where the action is brought, or before any person commissioned by such court, that he is not worth five pounds, besides his wearing apparel, and thereupon petitioning the court to be admitted to defend themselves *in formâ pauperis*, the judge may assign council, and appoint an attorney and clerk of the court to advise and carry on his legal defence, without fee or reward | 2 Geo. II. | 28 | 8 |
| 50——The Treasury may compound and agree for debts incurred for the customs, or other duties of goods clandestinely imported before the 12th day of May 1723; and upon payment of the composition money, to cause the remainder of the debt to be discharged, and to apply the com- | 12 Geo. I. | 28 | 32 |


position

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| position money paid, in proportion to the several Branches to which it belongs ——— | | | |
| ——The method of application, pag. 357. | | | |
| 51 GOODS inwards—Salved out of any stranded ships, except wrecked goods, or jetsham, flotsham, or lagan, after the charges of salvage, &c. are paid, are liable to the same duties, and entitled to the same drawbacks, as if regularly imported ——— | 5 Geo. I. | 11 | 13 |
| ——*Vide Ships* 8, 9, 10. *Wrecks. Wines* 12. | | | |
| 52——Brought into his majesty's storehouses for security of the duties, and remaining there six months unentered, are to be sold by the commissioners of the Customs, by publick auction or inch of candle; the produce whereof is first to be applied to the payment of the freight, primage, and charges of warehouse-room, next the duties, and the overplus to be paid to the proprietor, or his order ——— | 12 Ann. sess. 2.<br>12 Geo. I. | 8<br>28 | 11<br>19 |
| ——The method of the computation of the duties, pag. 356, 357. | | | |
| 53——Robbed on the seas, and afterwards brought to *Great-Britain*, the owner may prove his property by the marks, or by his chart or cocket, or by good and lawful merchants; or if stranded, to be delivered upon the like proof, satisfying the salvers ——— | 27 Edw. III. | 13 | 1 |
| 54——Upon information given upon oath before a justice of the peace, that three or more persons are or have been assembled, in order to assist in the running of goods, &c. and armed with fire-arms or other offensive weapons, the justice is to grant a warrant for apprehending them, and (if upon examination he find cause) to commit them to the county-gaol without bail or mainprize, till discharged by due course of law ——— | 9 Geo. II. | 35 | 10 |
| 55——Any such person convicted of being so assembled and armed, in order to assist in the clandestine running, landing, rescuing, or carrying away prohibited or uncustomed goods, is to be transported as a felon for seven years ——— | | | |
| 56——For apprehending any of the said offenders, the reward is 50 l. for each person convicted ——— | | | |
| 57——Any person maimed or wounded in apprehending, or endeavouring to apprehend, or pursuing any of the said offenders, is to receive 50 l. over and above any other reward he is by this Act intitled to: if killed, it is to be paid to his executors, &c. ——— | 9 Geo. II. | 35 | 11 |

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| 58 | Any of the ſaid offenders diſcovering, within three months after the offence, two or more of his accomplices to the commiſſioners of Cuſtoms or Exciſe, ſo that two at leaſt be convicted, is to be diſcharged of his offence, and receive 50 l. reward | 9 Geo. II. | 35 | 12 |
| 59 | GOODS inwards—Two or more perſons found paſſing together within five miles of the ſea or a navigable river with a horſe or any carriage laden with more than 6 ℔ of Tea, or five gallons of Brandy or other Spirits, not having paid the duty, and without a permit, or with any other foreign goods above the value of 30 l. ſterling, landed without entry and payment of the duty, and carrying any offenſive arms, or wearing a vizard maſk, &c. when paſſing with ſuch commodities, or forcibly obſtructing the officers, are to be deemed runners of foreign goods within the meaning of 8 Geo. I. cap. 18. | 9 Geo. II. | 35 | 13 |
| 60 | The *onus probandi* to lie upon the perſons found with the goods | | | |
| 61 | Every perſon convicted of any of the ſaid offences, is to be tranſported as a felon for ſeven years | | | |
| 62 | All the goods ſo found, and the cheſts, bags, caſks, and other package thereof; the weapons and arms, with the furniture of the horſes and cattle, and of the carriages, are forfeited | 9 Geo. II. | 35 | 14 |
| 63 | Any perſon maimed or wounded in apprehending, or endeavouring to apprehend, or in purſuing any ſuch offender, is to receive 50 l. over and above any other reward he is by this Act intitled to: if killed, it is to be paid to his executors, &c. | 9 Geo. II. | 35 | 15 |
| 64 | Any perſon diſcovering to the commiſſioners of Cuſtoms or Exciſe any of the ſaid offenders, within three months after the offence, is to receive 50 l. for every one convicted, over and above any other reward they may, by any law now in being, be intitled to | 9 Geo. II. | 35 | 16 |
| 65 | Any perſon lurking, waiting, or loitering within five miles of the ſea, or a navigable river, may (upon information to be given upon oath before a juſtice of the peace, that there is reaſon to ſuſpect it is with intent to aſſiſt in the running, &c. of prohibited or uncuſtomed goods) be apprehended by a warrant, and carried before a juſtice of the peace; and not giving a ſatisfactory account of himſelf to the juſtice, he is to be | 9 Geo. II. | 35 | 18 |



committed

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| committed to the house of correction, to be whipped and kept to hard labour, for any time not exceeding one month | | | |
| 66 GOODS inwards—But if such person desire time to clear himself of the accusation, he is to be committed to the common gaol till he gives a satisfactory account of himself, or finds sufficient security, to the approbation of the justice, not to be guilty of any of the said offences | 9 Geo. II. | 35 | 19 |
| 67——The informer is to be paid by the commissioners of Customs or Excise, 20 s. per head for every offender taken | 9 Geo. II. | 35 | 18 |
| 68——Any waterman, carman, porter, or other person employed in carrying goods prohibited, run, or clandestinely imported, upon whom, or in whose custody the same are found, and being thereof convicted upon oath of a credible witness, or confession of the party, before a justice of the peace of the county, &c. where the offence is committed, or offender found, is to forfeit treble the value; one moiety to the informer, and the other to the poor of the parish where the offence is committed: to be recovered by distress and sale of the offender's goods, by warrant from the justice | 9 Geo. II. | 35 | 21 |
| 69——For want of distress, the offender is to be sent to the house of correction to be whipped, and kept to hard labour for any time not exceeding three months | | | |
| 70——Goods taken in at sea by any ship or vessel, or put out of any ship or vessel within four leagues from the coast, without payment of the duty (unless in case of necessity, or other lawful reason, notice whereof must be given to the chief officer of the port where they first arrive) are forfeited, and the master or person having charge of the vessel into which they are taken, and also of the vessel out of which they are taken, and all persons concerned are to forfeit treble the value; and the vessels into which the goods are unshipped and taken in, are also forfeited, unless exceeding the burthen of 100 tons | 9 Geo. II. | 35 | 23 |
| 71——Found concealed on board any ship after the master's making his report at the Custom-house, and not mentioned in his report, are forfeited | | | |
| 72——The master, purser, or person having the charge of the vessel (if it appears they were any ways consenting, or privy to the concealment) are to forfeit treble the value | 9 Geo. II. | 35 | 27 |

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| 73 | GOODS inwards—Any officer on board a veſſel within the limits of any port of this kingdom, being forcibly obſtructed, wounded, or beaten in the execution of his duty, the offender and his aſſiſtants are to be tranſported as other felons, for any time not exceeding ſeven years | 9 Geo. II. | 35 | 28 |
| 74 | ——Keeper of an alehouſe, tavern, &c. knowingly entertaining any perſon who abſconds for obſtructing or abuſing officers, or for any offence againſt the laws for preventing frauds in the Cuſtoms or Exciſe; or who has made his eſcape after having been committed to priſon for the ſaid offence, or flies from juſtice after conviction, is to forfeit 100 l. and be rendered incapable of having a licence for the future: provided publick notice has been given of the perſons abſconding ſix days before in two ſucceſſive Gazettes, and in writing upon the door of the pariſh church where he laſt dwelt before his abſconding | 9 Geo. II. | 31 | 30<br>31 |
| 75 | ——Any perſons, to the number of three or more, armed with fire-arms or offenſive weapons, being aſſembled in order to aſſiſt, or being actually aſſiſting in the running, landing, or carrying away prohibited goods, or goods liable to any duties which have not been paid or ſecured; or in relanding goods exported upon debenture or certificate, or in reſcuing the ſame after ſeizure from any officer of the revenue, or his aſſiſtant, or from the place where lodged by them; or in reſcuing any perſon apprehended for any offence made felony by any Act relating to the revenue, or in preventing the apprehending any ſuch perſon; or in the illegal exportation of Wool, or other goods prohibited to be exported, or in the carrying them in order thereto; or if any perſon having his face blacked, or wearing a vizard-maſk, or other diſguiſe, when paſſing with ſuch goods, or aſſaulting or obſtructing any officer in the ſeizing ſuch goods: alſo every perſon maiming, or dangerouſly wounding any officer in his attempt to board any veſſel within the limits of any port, or ſhooting at, maiming, or dangerouſly wounding him when on board, are, if convicted thereof, to be adjudged guilty of felony, and ſhall ſuffer death; and if convicted in *Scotland*, to ſuffer death, and confiſcation of moveables | 19 Geo II.<br>26 Geo. II. | 34<br>32 | 1<br>1 |
| 76 | ——If any perſon is charged with any of the ſaid offences, by information upon the oath of a credible perſon ſigned by him, before a juſtice of the peace, or one of the juſtices | | | |

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| of the court of King's Bench, if committed in *England*; or before the lord justice general, or one of the lords of justiciary, or a justice of the peace, if in *Scotland*; such justice, &c. respectively, is to certify, under his hand and seal, and return the information to one of the principal secretaries of state, who is to lay it before his majesty in privy-council, who may there make an order for the offender to surrender himself, within forty days after the first publication in the London Gazette, to one of the justices, &c. abovementioned, according as the offence was committed, in *England* or *Scotland* respectively. This order is to be published in the two successive Gazettes, and to be sent to the sheriff of the county where the offence was committed, who is to cause it to be proclaimed within 14 days, in the market-place of two market-towns of the county near where the offence was committed, on the market-days, between the hours of ten in the morning and two in the afternoon, and a copy to be fixed in some publick place of the said towns. The offender, upon his surrender, is to be committed to gaol without bail or mainprize, that he may be forth coming to answer the charge; if he does not surrender, or escapes after surrender, he is to be deemed convicted and attainted of felony without benefit of clergy, in *England*, or convicted of a capital crime in *Scotland*, and execution may be awarded accordingly— | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 2<br>1 |
| 77 —— If any person, ordered to surrender as above, should be taken and secured before the time appointed for his surrender, no further proceedings are to be had upon the order made in council, but he is to be brought to trial by the ordinary course of law —— | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 4<br>1 |
| 78 —— Persons knowingly harbouring, receiving, concealing, aiding, abetting, or succouring any offender as above, after the time appointed for his surrender (and prosecuted within one year after the offence) are to be transported as felons for seven years; and returning into *Great-Britain* or *Ireland* before the expiration thereof, to suffer as persons attainted of felony, without benefit of clergy —— | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 3<br>1 |


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| 79 ——But his majesty's court of King's Bench, or any of the judges thereof, or the court of Justiciary in *Scotland*, or any of the judges thereof, may bail any person committed for felony upon this Act, and not convicted or attainted thereof, in such manner as they may by law in other cases of felony | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 12<br>1 |
| 80 GOODS inwards—Offences made felony by any Act relating to the revenue of Customs or Excise, may be tried in any county of *England*, as if the fact had been committed therein; provided that no attainder for felony upon this Act shall work corruption of blood, loss of dower, or forfeiture of lands or tenements | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 5<br>1 |
| 81 ——Whoever apprehends, or discovers any offender in *England*, advertised as above, who has not surrendered himself within forty days, and causes him to be brought before a justice of the King's Bench, or a justice of the peace for *London* or *Middlesex*, is to be paid five hundred pounds for every offender (within one month after execution is awarded) by the commissioners of the Customs or Excise respectively, who are to divide the reward among the persons concerned, in such proportions as they think reasonable; and if the discoverer is any such offender (against whom no such order of council has been made) he is, besides his share of the reward, to be discharged from his offence, and all former like offences, for which no prosecution has been commenced | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 10<br>1 |
| 82 ——Persons losing a limb or an eye, or otherwise grievously maimed or wounded, in apprehending, or endeavouring to apprehend, or making pursuit after such offenders, to be paid 50 l. besides any other reward they are entitled to, as apprehenders by this Act: and if such persons are killed, their executors or administrators (laying proof thereof before the commissioners of the Customs or Excise) are to be paid 100 l. | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 10<br>1 |
| 83 ——Any offender in *England*, before such order in council is made, discovering his accomplices, and causing them to be apprehended, so as two at least be convicted, is to be paid 50 l. for each, besides being discharged of his own offence, and all former offences of the like nature, for which no prosecution has been commenced | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 11<br>1 |

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| 84——All which rewards are to be paid by the receiver-general of the Customs, or cashier of Excise respectively, upon an order from the commissioners, and to be allowed of in their accounts as money paid to his majesty | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 10, 11<br>1 |
| GOODS inwards—If any officer of the revenue, or other 85 person employed in seizing, conveying, or securing any Wool, or other goods forfeited; or in endeavouring to apprehend any offender against this Act, shall be beat, wounded, maimed, or killed by any offender against this Act; or the goods rescued by persons so armed as aforesaid (unless the offender is apprehended and convicted within six calendar months after the fact) the rape or lath, or hundred where the fact was committed in *England*, is to make satisfaction not exceeding 40 l. for the damages by beating, wounding, or maiming, and not exceeding 200 l. for damages by loss of the goods, and to pay to the executors or administrators for each person killed 100 l. to be levied upon the inhabitants by a proportionable tax; and actions to be prosecuted in the same manner, as directed by 8 Geo. II. cap. 16. with respect to damages recovered upon hundreds in cases of robbery | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 6, 8<br>1 |
| 86——No person to recover such damage, unless he cause notice to be given of the offence within four days to two or more of the inhabitants of some town, village, or hamlet near the place; and unless within eight days after he declares upon oath, before a justice of the peace of the county, &c. where the fact was committed, whether he knows any person concerned, and is bound by recognizance to prosecute such as he knows; and unless he also gives such notice, and enters into such recognizance, as is required by 8 Geo. II. cap. 16. of persons robbed, and unless the action is commenced within a year | 19 Geo. II.<br>26 Geo. II. | 34<br>32 | 7, 9<br>1 |
| GOODS outwards, may not be laden, or put off 1 from any key or wharf, into any vessel, lighter, or boat (except Fish taken by *British*, Sea coal, Stone, and Bestial) in order to be exported, but at lawful hours, and at such open places, keys, or wharfs, as shall be appointed by his majesty's commission out of the court of Exchequer, without [illegible] sufferance and leave from the officers of the Customs; upon forfeiture thereof, or the value, and 100 l. by the master | 1 Eliz.<br>13 and 14 Car. II. | 11<br>11 | 2, 3<br>7, 14 |




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| | ——*Vide also pag.* 397, 398, 399. | | | |
| 2 | ——The keys, wharfs, &c. appointed in purſuance of the aforeſaid Acts, for the port of *London*, pag. 396 to 399. | | | |
| 3 | GOODS outwards—The lawful hours for exportation, the ſame as for importation; for which ſee *Goods inwards, Art.* 3, 4. | | | |
| 4 | ——Exported, in whoſe name to be entered, *vide Goods inwards, Art.* 21, 22. | | | |
| 5 | ——Liable to duties, ſhipped or put into any boat or veſſel, with intent to be exported, before the ſaid duties are duly paid, or lawfully tendered or agreed for in the Cuſtom-houſe, are forfeited ——*Vide Seizures* 3. | 12 Car. II.<br>6 Ann.<br>12 Ann. | 4<br>8<br>9 | 4<br>2<br>14 |
| 6 | ——Liable to duties outwards, or prohibited to be exported, ſhipped without a warrant, or without the preſence of a proper officer of the Cuſtoms, are forfeited, or the value | 13 and 14 Car. II.<br>12 Geo. I. | 11<br>28 | 7<br>18 |
| 7 | ——Liable to duties, ſhipped ſecretly, and before payment thereof, eſcaping the diſcovery of the officers, and exported to parts beyond the ſeas; the owner to forfeit double the value of ſuch goods, according to the Book of rates, except for Coals (Art. 3.) which ſee | 13 and 14 Car. II. | 11 | 9 |
| 8 | ——Not liable to, or free of duty, *vide pag.* 49, 50. *and Eaſt-India* 25. | | | |
| 9 | ——Prohibited or uncuſtomed, except Jewels, may be brought on ſhore, from any ſhip, by the officers of the Cuſtoms | 13 and 14 Car. II. | 11 | 4 |
| 10 | ——Wharfingers, or their ſervants, ſhipping off, or ſuffering to be water-born at or from their wharfs, &c. any goods or merchandizes prohibited or uncuſtomed, without the preſence of a proper officer, or at unlawful hours (except the port of *Hull*) or goods paſſing by certificate, waſte-cocket, or otherwiſe, without the preſence of, or notice given to, one or more officers, are to forfeit 100l. | 1 Eliz.<br>13 and 14 Car. II. | 11<br>11 | 2, 3<br>7 |
| 11 | ——Taken in from the ſhore into any bark, hoy, lighter, &c. in order to be carried on board any ſhip outward bound, without a warrant, and the preſence of one or more officers, ſuch bark, &c. is forfeited | 12 and 14 Car. II. | 11 | 7 |
| 12 | ——Porters, carmen, &c. aſſiſting in the unlawful ſhipping of goods, ſubject to the ſame penalties as for the illegal landing; for which ſee *Goods inwards, Art.* 26. | 13 and 14 Car. II. | 11 | 7 |
| 13 | ——Being the property of any merchant born denizen, taken by enemies or pyrates, or periſhed at ſea; upon due proof before the Treaſury, or chief baron of the Exchequer, and certificate there- | 12 Car. II. | 4 | 5 |


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| of to the collector of the port, goods of the like value in custom may be shipped off duty free — | | | |
| 14 GOODS outwards—Foreign, having paid all duties inwards, and having been kept in the merchant's hands in regard of bad sales, after one year is elapsed, may be exported, without payment of any subsidy outwards. *7th Rule, pag.* 302. | | | |
| 15 ——Exported within three years, for the drawback, see the respective Branches. | | | |
| 16 ——Prohibited to be worn here, and foreign goods, shipped for exportation, and afterwards unshipped or relanded, unless in distress, or in the presence of an officer, are forfeited; and the master permitting the same, forfeits the value thereof; and the persons to whose hands they shall come, knowing of the relanding, are to forfeit double the value, unless they make discovery to the officers of the Customs within six days — | 5 Geo. I.<br>27 Geo. II. | 11<br>18 | 6<br>4 |
| 17 ——Whereon there is a drawback, bounty, or premium, or goods prohibited to be used here, or Pepper; after entry, and before or after shipping, the officers of the Customs may open, and strictly examine any bale, truss, chest, or other package, to see if they are right entered — | 12 Geo. I. | 28 | 17 |
| ——*Vide page* 364, 371. | | | |
| 18 ——If found to be right entered, the same must be repacked at the officer's charge, which the commissioners of the Customs are to allow, if they think it reasonable — | 12 Geo. I. | 28 | 17 |
| ——*Vide pag.* 365, 371. | | | |
| 19 ——But if found to be less in quantity or value, than expressed in the exporter's indorsement upon his entry, or entered under a wrong denomination, whereby the King would have been defrauded, are forfeited, with the benefit of the drawback or bounty, and the value thereof — | 12 Geo. I. | 28 | 17 |
| ——*Vide Drawback* 6, 7. *Plantations* 15. *Page* 364, 372. | | | |
| ——For other circumstances, *vide Coffee* 1. *Drawbacks* 11. *East-India* 30. *Fish* 16. *Flesh. Linens* 5, 6. *Malt* 4, 5, 6, 9, 12, 13, 15, 16. *Salt* 39. *Silver* 3, 5. | | | |
| 20 ——Any person who puts, or causes to be put on board any vessel or boat, not bound directly to some port in *Great-Britain* or *Ireland*, or in some other of the dominions of the crown of *Great-Britain*, any tools or utensils commonly used in, or proper for the preparing, working up, or finishing the Woollen or Silk manufactures, forfeits the tools, &c. and 200 l. to be recovered by | 23 Geo. II. | 13 | 3 |

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| | action of debt, bill, plaint, or information in any court of record at *Weſtminſter*, court of ſeſſion in *Scotland*, or in any of the four courts at *Dublin* | | | |
| 21 | Any maſter of a veſſel or boat knowingly permitting them to be put on board, forfeits 100 l. to be recovered in the ſame manner; and if the veſſel belongs to his majeſty, the captain to forfeit 100 l. and his employment, and to be incapable of ſerving the crown | 23 Geo. II | 13 | 5 |
| 22 | Such tools, &c. may be ſeized by any officer of the Cuſtoms in *Great-Britain*, or officer of the revenue in *Ireland*; and after condemnation, publickly ſold to the beſt bidder | 23 Geo. II. | 13 | 4 |
| 23 | Any officer of the Cuſtoms in *Great-Britain*, or revenue in *Ireland*, ſuffering any entry outwards to be taken, or ſigning any cocket, warrant, or ſufferance for ſhipping or exporting thereof, or permitting it to be done, forfeits 100 l. and his office, and is incapable of ſerving his majeſty | 23 Geo. II. | 13 | 6 |
| | GOODS coaſtwiſe inwards—Foreign goods imported | | | |
| 1 | into, and entered at any port of *Great-Britain*, afterwards carried to any other port, muſt be accompanied with a certificate under the cuſtomer's ſeal, mentioning the natural colour, length, and value, if they are meaſurable goods; or the natural weight, content, or value, if they are goods uſed to be weighed or valued; which certificate muſt be delivered to the cuſtomer, that he may examine whether the goods agree therewith | 3 Hen. VII.<br>8 Geo. I.<br>27 Geo. II. | 7<br>18<br>18 | 1<br>18<br>5 |
| 2 | Diſcharged or unpacked before the certificate be delivered, and without the preſence of an officer, ſuch goods, or their value, are forfeited | | | |
| 3 | No goods coming into any one port of *Great-Britain* from any other, may be unſhipped before the coaſt-cocket, tranſire, let-paſs, or certificate be delivered to the cuſtomer, or collector and comptroller, and their warrant or ſufferance granted for the landing, upon forfeiture of the value of the goods by the maſter, knowing and conſenting thereto | 13 and 14 Car. II.<br>8 Geo. I.<br>27 Geo. II. | 11<br>18<br>18 | 8<br>18<br>5 |
| | *Vide Brandy* 10, 11. *Malt* 2. *Officers* 40, 41. *Salt* 11, 26, 27. *Spirits*. *Tobacco* 36, 37, 38, 39, 41, 42, 43, 44. | | | |
| 4 | Foreign, taken in at ſea, or out of any ſhip or veſſel, by any coaſter, in order to be landed, or put on board any other veſſel, within the limits of a port, without payment of duty, are forfeited, with treble the value by the maſter of both veſſels, unleſs in caſe of neceſſity | 5 Geo. I.<br>27 Geo. II. | 11<br>18 | 3<br>4 |

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| 5 GOODS coastwise inwards—Foreign, taken on board any coasting vessel in parts beyond the seas, or out of any ship at sea, or in any port of this kingdom, other than the port from whence certified, are forfeited, with double the value, and the master of such vessel is to forfeit the value of the goods | 9 Geo. I. | 21 | 8 |
| 6——Offence discovered to any officer of the Customs by any person (except the owner or claimer of the goods) such person is to have half of the officer's or prosecutor's share of what shall be recovered, the charges of prosecution being first deducted: the commissioners of the Customs are to cause such charges to be equally paid by the crown and the prosecutor. Persons aiding the owner or claimer, discovering their offence, are to be acquitted | 9 Geo. I. | 21 | 29 |
| 7——Any officer, upon producing his warrant or deputation, may go on board any coasting-vessel, within the limits of any port, and rummage for prohibited and uncustomed goods, and remain on board during the vessel's stay in the port | 9 Geo. II. | 35 | 9 |
| 8——Any person obstructing or molesting the officer in so doing, shall forfeit 100 l. | | | |
| GOODS coastwise outwards—May not be laden and 1 carried from one port or creek of *Great-Britain*, *Ireland*, *Guernsey*, or *Jersey*, to any other port or creek of the same, in any ship or vessel, whereof any stranger born (unless such as be denizens, or naturalized) are owners, part owners, or masters, and whereof at least $\frac{3}{4}$ of the mariners are not *British*, upon forfeiture of the ship and goods | 5 Eliz. | 5 | 8 |
| | 12 Car. II. | 18 | 6 |
| ——*Vide Salt* 42, 43. *Ships* 47. *Wool* 10, 11, 12, 13, 14. | | | |
| 2——Shipped, or put on board any ship to be carried forth to the open sea, from any one port, member or creek in *Great-Britain*, to be landed at any other place of this realm, without a sufferance first obtained from the officers of the Customs, are forfeited | 33 Hen. VIII | 7 | 4 |
| | 13 and 14 Car. II. | 11 | 7 |
| ——*Vide Brandy* 11. *Salt* 43. | | | |
| 3——And before the departure of the ship out of port, the master must take out a cocket, and become bound to his majesty with good security in the value of the goods, for the delivery thereof in some port within *Great-Britain*, and to return a certificate within six months, under the hands and seals of the | 33 Hen. VIII | | 4 |
| | 13 and 14 Car. II. | 11 | 7 |


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| officers of the port of discharge, upon forfeiture of the bond and security ——— *Vide Metal* 2, 3. *Salt* 39. *Wool* 15. | | | |
| 4 GOODS coastwise outwards—The substance of such certificates must be indorsed on the back of the bonds, and signed to by the officers transmitting them into the Exchequer, upon penalty of treble damages, and costs of suit | 1 Ann. | 26 | 3 |
| 5——Or if a ship be laden with Coals only, and the master pays the custom, or over-sea duty in any port of *Great-Britain*, the customer and comptroller of such port are to grant a certificate thereof; which being produced to the officers of the loading-port, will discharge the coast-bond in like manner, as if the Coals had been landed in *Great-Britain* ——— *Vide Coals* 12. | 9 Ann. | 28 | 6 |
| GRAIN, *vide Corn* 2. | | | |
| GRATES, *vide Girdles*. | | | |
| GRAVESEND, *vide Coals* 16. *Ships* 30, 45. | | | |
| GREENLAND—The trade thither, free to all *British* | 25 Car. II. | 7 | 1 |
| 1 subjects | 4&5 W.&M. | 17 | 8 |
| | 1 Ann. | 16 | 1 |
| 2——Ships employed in the catching of Whales, belonging to *Great-Britain*, whereof the master is a *British* man, and an inhabitant thereof, may, during such voyage, be navigated with at least $\frac{1}{3}$ of the mariners *British*, and yet pay no other duty for the oil or fins, than if navigated with $\frac{3}{4}$ *British* | 25 Car. II. | 7 | 1 |
| | 4&5 W.&M. | 17 | 27 |
| | 1 Ann. | 16 | 1 |
| 3——Such ships not to enjoy the benefit of these Acts, unless they be victualled in, and proceed from *Great-Britain*; to be attested by the collector of the port from whence they sailed | 25 Car. II. | 7 | 2 |
| | 4&5 W.&M. | 17 | 28 |
| | 1 Ann. | 16 | 1 |
| 4——Whale-fins, Oil, and Blubber of whales, Seal-oil or Seal-skins, or any other produce of seals, or other fish or creatures, taken in the *Greenland Seas*, or *Davis's Streights*, and the adjoining seas, in *British* ships, may be imported duty free; the master to make oath before the officers of the Customs, that they were produced from whales, &c. taken in the said seas by the crew of a ship, whereof the master and one-third of the mariners were *British* subjects ——— *Vide Aliens* 11, 12. | 5 Geo. II. | 28 | 2 |
| | 13 Geo. II. | 28 | 4 |
| | 22 ——— | 45 | 2 |
| | 28 ——— | 20 | 3 |
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| GREENWICH-HOSPITAL—For the support and maintenance thereof, sixpence *per mensem* must be deducted out of the wages of every seaman serving on board his majesty's ships, or any ship belonging to the subjects of *Great-Britain*, *Ireland*, *Jersey*, *Guernsey*, *Alderney*, *Sark*, and *Man*, and the *British* plantations in *America*; and every person employed in boats upon the coasts of the aforesaid places, in taking fish, which are brought fresh on shore, and in boats which trade from place to place, or in any open boats upon the coasts, except on board hoys, smacks, or other vessels belonging to *London*, and employed within the *North-Foreland*, in bringing corn, fish, or provisions to *London* —— *Vide Ships* 33, 36. | 7 & 8 W. III.<br>8 & 9 W. III.<br>2 Ann.<br>10 Ann.<br>2 Geo. II. | 21<br>23<br>6<br>17<br>7 | |
| 2 —— This duty to be paid by the master, &c. before the ship or vessel may be cleared inwards by the officers of the Customs, upon forfeiture of 20 l. by every customer, collector, &c. who shall clear any ship, grant any warrant, cocket, transire, return, or discharge, or suffer such ship or vessel to go out of port, till certificate be produced of the payment of the duty, and that such master is not more than 30 days in arrear — —— *Vide Ships* 33, 36. | 2 Geo. II. | 7 | 7 |
| GRIDIRONS, *vide Girdles*, *Woollen caps*. | | | |
| GROCERY, *vide Deal-boards*. | | | |
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| GUM SENEGA may be imported by his majesty's 1 subjects, in *British*-built ships navigated according to law, from any port or place in *Europe*, upon payment of the duty, Branch N° 37 | 25 Geo. II. | 32 | 1 |
| 2 —— Imported from any place in *Europe*, and entered by any person as imported immediately from the place of its growth, or from the *British* colonies or plantations in *America*, in order to evade the duty, is forfeited, and double the value | 25 Geo. II. | 32 | 4 |
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| GUN METAL, *vide Metal*. | | | |
| GUNPOWDER—No master of a ship outward-bound 1 shall receive on board (except for his majesty's use) any Gunpowder, before his ship is at or below *Blackwall* | | 2 | |

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| 2——Every master of a ship coming into the river Thames, shall land all his Gunpowder before his ship arrives at *Blackwall*, or within 24 hours after ——Under the penalty of forfeiting 5 l. for every 50 pounds weight thereof, to the use of the poor of the corporation of the Trinity-house – | 5 Geo. II. | 20 | 2,3,6 |
| 3 GUNPOWDER, *British*-made, for the bounty and regulations thereon, *vide page* 365. | | | |
| 4——Security given for the exportation to be discharged in the manner following, viz. ——(If entered for, or landed in *Ireland*, *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or any of his majesty's colonies or plantations abroad) by a certificate of its being there landed, under the hand of the officer of the Customs there, or, for want of such officer, of the governor or deputy-governor of the place ——(If exported for any other foreign port or place) by a certificate under the hand of the consul, or two known *British* merchants ——By proof that it was taken by enemies, or perished in the seas ——(If exported for *Africa*) by oath of the master, mate, purser, or person having charge of the ship, that it was delivered and sold upon the coast of *Africa*, together with the oath of the exporter (if living) that the goods have, to the best of his knowledge, been so disposed of | 4 Geo. II | 29 | 1, 2 |
| 5——Exported (for which the allowance has been made) and relanded in *Great-Britain* (except by licence of one of the principal officers of the port, or in case of distress to save it from perishing, which is forthwith to be made known to one of the said officers) the Gunpowder (over and above the penalty of the bond) and treble the value thereof is forfeited | 4 Geo II. | 29 | 3 |
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| 2 | ——Stamps to be provided by the commissioners of the Customs | 9 Ann.<br>10 Ann. | 11<br>26 | 44<br>4 |
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| 6 | ——Such goods shipped off to be exported, and afterwards relanded, are forfeited, with treble their value | 9 Ann.<br>10 Ann. | 11<br>26 | 42<br>4 |
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| | ——Except for the ship's use only, and not exceeding six Hides | 20 Car. II. | 5 | 2 |
| 8 | ——Exported from any island belonging to *Great-Britain* (except *Ireland*) to any other place than *Great-Britain*, penalty double the value | 13 and 14 Car. II. | 7 | 3 |
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| | HINGES and GARNETS, *vide Girdles*. | | | |
| 1 | HOPS, imported unclean, corrupt, or mixed with powder, dust, dross, sand, or soil, are forfeited | 1 Jac. I.<br>3 Car. I.<br>16 Car. I. | 18<br>4<br>4 | 2<br>22<br>2 |
| 2 | ——*British*, exported to *Ireland*, not to draw back the duty | 6 Geo. I. | 11 | 39 |
| 3 | ——May not be imported into *Ireland*, except from *Great-Britain* only, on forfeiture of the value, and the ship: such importation declared likewise a common nusance | 9 Ann.<br>5 Geo II.<br>7 Geo. II. | 12<br>9<br>9 | 27<br>1<br>1 |
| 4 | ——Carried from *Great-Britain* to *Ireland*, the master of the ship to take with him a duplicate of his content, under the hands and seals of the collector and comptroller of the port, in order | 1 Geo. I. | 12 | 6 |

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| 6——Any person mixing with Hops any drug or ingredient to alter the colour or scent, and being convicted thereof, upon oath before a justice of the peace, is to forfeit 5 l. for every hundred weight | 7 Geo. II. | 19 | 2 |
| ——*Vide Plantations* 10. | | | |
| HORNS, *British*, unwrought, may not be transported or sold to strangers, upon forfeiture of double their value | 4 Edw. IV.<br>1 Jac. I.<br>7 Jac. I. | 8<br>25<br>14 | 1<br>44<br>4 |
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| ——*Vide Plantations* 9, 10, 24, 60. | | | |
| ——*British* plantation, the premium and regulations thereon, pag. 372. | | | |
| INFORMATIONS—Every informer, upon a penal statute, must exhibit his suit in proper person, and pursue the same only by himself, or by his attorney in court; which pursuit must be by way of information, or original action; upon which information, the time of exhibiting must be no- | 18 Eliz.<br>27 Eliz. | 5<br>10 | 1<br>2 |


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| ted. No process to be sued out upon such information, till exhibited in due form; upon which process must be indorsed the party's name that pursueth, and the statute whereon grounded —— | | | |
| 2——The offence not to be laid in the information, to be done in any other county, than where really committed —— | 31 Eliz.<br>21 Jac. I. | 5<br>4 | 2<br>2 |
| ——*Vide Offences* 1, 2. | | | |
| 3 INFORMATIONS—Actions, suits, bills, or indictments for frauds relating to the Customs, may be laid in any county; and on actions for forfeitures upon penal statutes, any officer, &c. may sue within a year; which being expired, the King may sue within two years more, unless shorter time be appointed by any other statute —— | 31 Eliz.<br>21 Jac. I. | 5<br>4 | 5, 6<br>3, 5 |
| 4——But for drawback-goods relanded, suit may be within five years after offence committed | 8 Ann. | 13 | 16 |
| 5——Informer or plaintiff may not compound or agree with the offender, but after answer made in court to the information; nor after answer, but by order and consent of the court: and if the informer, &c. delay, or discontinue his suit, or is nonsuited, or has verdict passed against him, he must pay the defendant his costs, charges, and damages —— | 18 Eliz.<br>27 Eliz. | 5<br>10 | 3<br>2 |
| 6——Informers offending, in suing out of process, making of compositions, &c. without order or consent of the court, upon conviction, are to stand in the pillory for two hours, and to forfeit 10 l. —— | 18 Eliz.<br>27 Eliz. | 5<br>10 | 4<br>2 |
| 7——Bills or plaints not to be filed till the informer has sworn, before some of the judges of the court, that the offence was committed in the county alledged in the information, and that he believes it was committed within a year —— | 21 Jac. I. | 4 | 3 |
| 8——May not be entered in any of the courts of *Westminster*, or *Edinburgh*, against any person, for the recovery of penalties inflicted by the laws of the Customs, Excise, and Salt duties, unless in the name of the attorney-general, or an officer of the said revenues —— | 12 Geo. I. | 28 | 28 |
| ——*Vide Wool* 76, 90. | | | |
| 9——Persons taken up by capias, in prison for want of bail on any information relating to the Customs, &c. not pleading for the space of one term, judgment must be entered by default, and execution awarded against body and estate —— | 12 Geo. I. | 28 | 27 |
| 10——And suits for forfeitures and penalties relating to the Customs, &c. incurred to his majesty, may be commenced in any of the courts of record at | | | |

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| *Westminster*, and in the court of Exchequer in *Scotland*; unless in some few cases, where the justice of the peace, or the commissioners of the Customs and Excise, may, in a summary way, proceed to condemnation of goods seized: for which see the several heads referred to, under the title of *Seizures and forfeitures of goods*, and *Penalties pecuniary* | 6 Ann. | 26 | 6 |
| 11 INFORMATIONS—Or indictments being commenced or prosecuted for assaults upon officers, the offence may be tried in any county of *England*— | 9 Geo. II. | 35 | 26 |
| 12——Sheriffs, mayors, or bailiffs, or other persons having the execution of any process, against any offender in relation to the Customs or Excise, are upon request (indorsed upon the back of the said process, signed by the sollicitor of the Customs or Excise) to grant a special warrant to such person as is named by the said sollicitor, for apprehending the offender; and in default thereof, are subject to such penalties, &c. as they are now liable to, for refusing or neglecting to execute such process | 9 Geo. II. | 35 | 32 |
| ——*Vide Capias. Seizures* 11, 14, 15, 19, 22. *Starch* 4. *Writs.* | | | |
| INFORMERS, *vide East-India* 21. *Drawbacks* 13. *Offenders* 2. *Officers* 28. *Seizures* 8, 9. | | | |
| INSURERS, *vide Alamodes* 5. *Goods inwards* 40, 41. *Wool* 88, 89. | | | |
| INTEREST—Bonds for Customs, Additional duties, &c. not paid according to the conditions thereof, to be chargeable with Interest at 6 l. per cent. per annum, from the time due, till the actual payment; unless the Treasury shall judge it reasonable to be remitted | 4 Ann. | 6 | 26 |
| ——*Vide Officers* 45, 48. | | | |
| IRELAND—Hemp, or Flax, and any manufacture 1 made thereof in *Ireland* may be imported by *British* or *Irish* directly into *Great-Britain*, free of all duties, upon certificate of the officers of the port where shipped, expressing the marks, number, tale, or weight of the species in each bale or parcel mentioned in the bill of lading, with the name and place of abode of the exporter from *Ireland*, and of the person who shall have sworn that the goods are the manufacture of *Ireland*, and where and to whom in *England* consigned; and oath of the master, that the goods are the same mentioned in such certificate | 7 & 8 W. III.<br>16 Geo. II. | 39<br>26 | 1<br>6 |
| 2——Wrought silks, Stuffs, &c. Muslins and Callicoes of the manufacture of *East-India*, *China*, or *Persia*, may not be imported there, but from | | | |

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| *Great-Britain*, upon forfeiture thereof, or the value, and the ship, furniture, &c. | 5 Geo. I. | 11 | 12 |
| 3——Officers of the Customs in *Ireland* conniving thereat, &c. forfeit 500 l. and are rendered incapable | | | |
| 4 IRELAND—No Sugars, Panelles, Syrups or Molasses of the product of any of the plantations in *America*, nor any Rum or Spirits of *America* (except of the growth and manufacture of his majesty's sugar colonies there) may be imported into *Ireland*, unless shipped in *Great-Britain* in ships legally navigated, upon forfeiture thereof, or the value, together with the ship and all her furniture; ——but not to extend to restrain the importation of Sugars of the produce of any of the dominions of the king of *Spain* or *Portugal*, from any place from whence they might have been lawfully imported before | 6 Geo. II. | 13 | 4, 13 |
| 5——Any person assisting in the unlawful landing, or receiving any of the aforesaid goods so landed, are to forfeit treble their value; and for obstructing officers 50 l. and to suffer three months imprisonment | 6 Geo. II. | 13 | 5, 6 |
| 6——Any officer conniving at such illegal landing, or making collusive seizures, is to forfeit 50 l. and be rendered incapable of serving his majesty | | | |
| 7——Masters of ships (being his majesty's subjects) receiving any of the aforesaid goods on board, in order to land the same contrary to the true intent of this Act, to forfeit 100 l. | 6 Geo. II. | 13 | 7 |
| 8——Such offences and forfeitures may be prosecuted and recovered in any of the courts of record at *Westminster*, or in *Dublin*, at the option of the informer or prosecutor, within two years after the offence | 6 Geo. II. | 13 | 4, 11 |
| 9——The *onus probandi* to lie upon the claimer or owner of the goods | 6 Geo. II. | 13 | 8 |
| 10——No Glass of any kind or denomination, other than the manufacture of *Great-Britain*, may be imported into *Ireland*, upon forfeiture thereof, and of the ship, with her tackle, apparel, and furniture, and 10 s. for every pound weight by the master of the ship, and every other person concerned or assisting in importing or landing it, and the Glass to be destroyed within ten days after condemnation | 19 Geo. II | 12 | 22 |
| 11——The master of every ship which shall carry any kind of Glass to *Ireland* must, before he | | | |


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| is permitted to ſail out of the port of *Great-Britain*, take from, and under the hands and ſeals of, the collector or comptroller thereof, a duplicate of his contents in writing of all the Glaſs taken on board, which is to be delivered him without fee; and upon his arrival at the port in *Ireland* where he intends to unlade, he muſt deliver upon oath ſuch duplicate to the collector, comptroller, or other officer of the Cuſtoms there, before he is permitted to land ſuch Glaſs: for landing ſuch Glaſs before the duplicate is ſo produced, the penalty is the ſame as in the foregoing article 10. | 19 Geo. II. | 12 | 23 |
| 12 IRELAND—No Glaſs of any kind may be exported from *Ireland*; or laden upon any horſe, cart, or other carriage, or on board any veſſel, in any place belonging to the kingdom of *Ireland*, with intent to be exported, upon forfeiture of the Glaſs, and of 10 s. for every pound weight by every perſon concerned or aſſiſting therein, and alſo of every ſhip or veſſel, barge, boat, or other bottom, on board which it was laden, with her tackle, apparel, and furniture; and the Glaſs to be deſtroyed within ten days after condemnation | 19 Geo. II. | 12 | 24 |
| 13——Offences againſt this Act, relating to the exportation and importation of Glaſs, are to be heard and determined by the commiſſioners and ſub-commiſſioners of Exciſe, in their reſpective diſtricts in *Ireland*; who may proceed in a ſummary way, and give judgment, and levy the penalties and forfeitures in ſuch manner, as they may in caſes of Exciſe in *Ireland* | 19 Geo. II. | 12 | 25 |
| ——*Vide Coals* 4. *Coffee* 1. *Drawbacks* 11. *Gunpowder* 4. *Hops* 2, 4, 5. *Linen* 6. *Plantations* 1, 3, 10, 19, 29, 32, 33, 43, 80. *Sailcloth* 12, 13, 14, 15. *Salt* 6, 31, 32, 33. *Ships* 43, 49, 51, 52, 54. *Tea* 9. *Tobacco* 25, 26, 27, 60, 23. *Wire* 1. *Wool* 53, 54 *to* 90. *Woollen* 7. *Page* 364. | | | |
| IRON, notwithſtanding the Act of 28 Edw. III. 1 cap. 5. may be exported by any perſon | 5 & 6 W. III. | 17 | 2 |
| ——*Vide Metal.* | | | |
| 2——Armour, Bandeliers, Bridle-bits, Halbert-heads and Sharps, Holſters, Muſquets, Carbines, Fowling-pieces, Piſtols, Pike-heads, Sword or Rapier-blades, Saddles, Snaffles, Stirrops, Calve-ſkins dreſſed or undreſſed, Geldings, Oxen, Sheep-ſkins | 12 Car. II | 4 | 11 |


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| dressed without the wool, and all sorts of manufactures made of leather, may be exported by any persons ——— *Vide Ammunition* 3, 4. *Arms.* | | | |
| 3 IRON–Pig iron, made in and imported from the *British* colonies in *America*, may be imported into any port of *Great-Britain*; and Bar iron, made in and imported from the said colonies, may be imported into the port of *London*, free of all duties, under the following regulations ——— | 23 Geo. II. | 29 | 1 |
| 4 ——The person shipping the Pig or Bar iron in *America* must, before clearing out the vessel for *Great-Britain*, make oath before the governor, collector and comptroller of the Customs, and naval-officer, or any two of them, that the iron so shipped, expressing the true weight, was made at —— within the colony of ———, with the name of the person to whom sold or consigned. Thereupon the said officers are to grant a certificate, under the hands and seals of office, of such oath having been made before them | 23 Geo. II. | 29 | 5 |
| 5 ——The said Pig or Bar iron must also be stamped with a mark denoting the colony where it was made, and the certificate abovementioned (Art. 4.) must be produced to the chief officer of the Customs at the place of importation, and oath made before him by the commander of the vessel, that the iron so imported is the same mentioned in the certificate, otherwise to be chargeable with the duties as before ——— | 23 Geo. II. | 29 | 6, 7 |
| 6 ——For falsely making such certificate, the penalty is forfeiture of 200l. loss of office, and being incapable of serving his majesty; for falsely making the oaths abovementioned, the offender incurs the punishment by law for wilful and corrupt perjury; and for counterfeiting the stamp or certificate, the punishment by law for forgery.—The penalties for falsely making such stamps or certificates recoverable in any court of record at *Westminster* or *America*, or in the Exchequer in *Scotland* respectively, where the offender shall dwell when the offence was committed, or information, &c. brought; and every information, &c. brought in *Great-Britain*, is to be laid either in the county where the offence was committed, or where the offender dwells when the information, &c. is brought ——— | 23 Geo. II. | 29 | 8, 11 |

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| 7 IRON—Bar iron imported into the port of *London* by virtue of this Act, is to be entered at the Custom-house, and stamped with such mark as the commissioners shall direct in three different parts of each bar, that is, two at the distance of a yard from each end, and one in the middle | 23 Geo. II. | 29 | 13 |
| 8——Such Bar iron may not be exported or carried coastwise, except for the use of his majesty's dock yards, on forfeiture thereof, together with the vessel; and the person exporting or sending it coastwise, the master of the vessel and mariners are subject to the same penalties as in case of being laden with prohibited or uncustomed goods, or goods clandestinely imported or exported: and any officer of the Customs granting a cocket, or other warrant for such purpose, forfeits 200 l. and is to lose his office, and be rendered incapable of serving his majesty, and the cocket, &c. to be void | 23 Geo. II. | 29 | 2 |
| 9——Such Bar iron may not be conveyed by land to any place beyond ten miles from any part of the port of *London*, except to his majesty's dock yards and for his use, on forfeiture of 20 s. per hundred weight by the person conveying it, or causing it so to be conveyed | 23 Geo. II. | 29 | 4 |
| 10——For counterfeiting, destroying, or defacing the stamps, with intent to convey the iron ten miles from the port of *London*, the penalty is 100 l. — | 23 Geo. II. | 29 | 14 |
| 11——No Bar iron may be carried coastwise, unless mention is made in the certificate of the day on which the duties were paid at importation, and by whom | 23 Geo. II. | 29 | 3 |
| ——*Vide Metal.* | | | |
| ISELAND, *vide Westmoney.* | | | |
| ISLE OF MAN—Corn of the growth thereof may 1 be imported into *Great-Britain* | 15 Car. II. | 7 | 21 |
| 2——No goods but such as are of the growth, product, or manufacture of the said isle, may be imported from thence into *Great-Britain*, or within the limits of any port thereof | 12 Geo. I. | 28 | 22 |
| 3——Vessels found, or discovered to have been with such goods within the limits of any port of *Great-Britain* or *Ireland*, whether bulk has been broken or not, are forfeited, with the tackle, &c. and likewise the goods, or their value | 12 Geo. I. | 28 | 22 |
| 4——Persons concerned in landing or conveying away such goods, forfeit 100 l. or six months imprisonment, at the discretion of the court | 12 Geo. I. | 28 | 22 |


5 ISLE

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| 5 ISLE OF MAN—Foreign goods entered outwards for any other parts than the *Isle of Man*, and yet carried thither and landed; the exporter is to forfeit the drawback, or the amount thereof, as also treble the value of the goods | 12 Geo. I. | 28 | 23 |
| 6——Masters of the vessels subject to the like penalties, and to suffer six months imprisonment without bail or mainprize | 12 Geo. I. | 28 | 23 |
| 7——To be added to, and included in the oath of the exporter, upon all debentures for foreign goods exported | 12 Geo. I. | 28 | 24 |
| 8——The Treasury, in behalf of the crown, may treat for the absolute purchase thereof | 12 Geo. I. | 28 | 25 |
| ——*Vide page* 364. *Cattle* 1. *Coals* 4. *Drawbacks* 5. *Gunpowder* 4. *Salt* 6, 46. | | | |
| JUNK, *vide Rags.* | | | |
| JURIES, in cases relating to the Customs, to consist of free-born subjects only | 13 and 14 Car. II. | 11 | 11 |
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| 3——Letters patents, charters, or grants made otherwise, are void | 20 Hen. VI. | 5 | |
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| 4——To reside by themselves, or their sufficient deputies, at the several head ports, members, and creeks, on penalty of 100 l. loss of office, and imprisonment | 1 Hen. IV. | 13 | 1 |
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| | 13 & 14 Car. II | 11 | 14 |
| 5——No person may bargain or sell any office, or the deputation thereof, or any part thereof, nor receive any money, fee, or reward, or any promise, agreement, or assurance for any office in the Customs, upon penalty of forfeiting the place by the seller, and the buyer to be adjudged incapable to enjoy the same, and the bargain, sale, &c. to be void | 5 & 6 Edw. VI | 16 | 2, 3 |
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| 7 OFFICERS of the Customs—No person to be customer, comptroller, or searcher in any port where he is common officer, or deputy to such common officer, upon forfeiture of 40 l. for every half year he executes both offices | 3 Hen. VII. | 7 | 1 |
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| 16 | Executing their office after the expiration of the time, without compliance, are disabled to sue in course of law, or to be guardian to any child, or executor, or administrator to any person, and rendered incapable of any legacy, or deed of gift, or of enjoying any office, or of voting for members of parliament, and to forfeit five hundred pounds | 2 Geo. II. | 31 | 3, 4 |
| 17 | But upon compliance, after forfeiture, may be capable of a new grant either of the said office, or any other, if not granted to, or enjoyed by another person | 25 Car. II.<br>1 Geo. I. | 2<br>13 | 14<br>16<br>27 |
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| 20 | Such children likewise incapable, till they are converted to the church of *England*, and have taken the oaths of allegiance and supremacy, and subscribed a declaration against transubstantiation, before the justices of the peace, at the quarter sessions, and have received the sacrament after the usage of the church of *England*, and obtained a certificate thereof under the hands of two or more of the said justices | 25 Car. II. | 2 | 8, 9 |
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| | 9 Geo. II. | 35 | 24 |
| 24——But the offenders revealing their offences within two months, to the treasurer of *England*, the chancellor, under-treasurer, or barons of the Exchequer, are to be acquitted | 13 and 14 Car. II. | 11 | 20 |
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| 26——Or their deputies, may go on board any ships, and there remain till all the goods be discharged | 13 and 14 Car. II. | 11 | 4 |
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| 35 | ——A member of the house of commons may not, by himself or deputy, or any other person in trust for him, enjoy or execute any office relating to the Customs, upon penalty of being incapable of sitting or voting in the said house | 12&13 W. III. | 10 | 87, 88 |
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| 36 | ——May not in any manner endeavour to persuade, or dissuade any elector in his vote for the choice of a member to serve in parliament, upon the penalty of 100 l. one moiety thereof to the informer, and the other to the poor of the parish; and incapacity to hold any office under his majesty | 12&13 W. III. | 10 | 89 |
| 37 | ——Customers and comptrollers to take bonds from, and give oaths to gentlemen or officers in the army, going over sea to serve foreign princes, that they will not turn papists, nor enter into conspiracies against his majesty; receiving for every bond 6 d. and to return a register thereof | 3 Jac. I. | 4 | 19, 20, 21 yearly |

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| yearly into the Exchequer, upon forfeiture of 5 l. for every bond, and 20 s. for every oath not certified | | | |
| OFFICERS of the Customs in *Great Britain*—Granting a warrant for, or suffering any of the enumerated goods from the plantations, to be carried to any other country, until first landed in *Great-Britain*, forfeit their places, and the value of the goods | 15 Car. II. | 7 | 9 |
| 39——Or others razing, counterfeiting, or falsifying any cocket, transire, let-pass, certificate, or other Custom-house dispatch, forfeit 100 l. and such dispatch to be void | 13 and 14 Car. II. | 11 | 8 |
| 40——Granting a false coast-certificate, forfeit their office and 50 l. to be imprisoned a year without bail, and to suffer such corporal punishment as the court of Exchequer shall think fit, and to be incapable of serving again in the Customs | 33 Hen. VIII | 7 | 5 |
| | 13 and 14 Car. II. | 11 | 8 |
| 41——Viz. Customers, not mentioning the colour, length, content, weight, and value of foreign goods in coast-certificates, are to forfeit their office, and to be fined at the King's pleasure | 3 Hen. VII. | 3 | 1 |
| 42——Viz. Customers and collectors of the Customs, within ten days notice from the King, or six of his privy-council, are to declare what money due to the King is in their hands, and to pay the same when commanded, upon forfeiture of office | 7 Edw. VI. | 1 | 13 |
| 43——Viz. Customers, upon yielding their accounts in the Exchequer, to be sworn thereto | 4 Hen. IV. | 20 | 1 |
| 44——Viz. Customers, collectors, and comptrollers, concealing the customs duly entered and paid, forfeit treble the value of the goods, and are to make fine and ransom | 3 Hen. VI. | 3 | 1 |
| | 18 Eliz. | 9 | 5 |
| 45——Viz. Collectors detaining publick money, are to pay interest for the same after the rate of 12 l. per cent. per annum, with treble damages to the persons grieved, and to be dismissed | 20 Car. II. | 2 | 1 |
| 46——Viz. Collectors, diverting or misapplying the money received on the branches therein appropriated, are to be dismissed, rendered incapable to serve his majesty, and to forfeit double the sum diverted or misapplied, and 12 per cent. interest | 9 Ann. | 21 | 14 |
| 47——Appointed for managing, collecting, &c. the respective branches, refusing or neglecting to pay the monies into the Exchequer, or diverting or misapplying any part thereof, are to forfeit their offices, and to be rendered incapable of serving his majesty in any place of profit or trust, and to forfeit double the value of the sum diverted or misapplied | 9 & 10 W. III. | 44 | 42 |
| | 4 Ann. — | 6 | 10 |
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48 Col-

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| 48 | Collectors detaining any monies received for any of the ſaid duties, are to be diſmiſſed, and to be charged with intereſt at 12 l. per cent. per annum, and be liable to treble damages | 10 Ann. — 10 — 12 — 6 Geo. I. 10 Geo. I. | 19 26 9 11 10 | 122 76 32 22 45 |
| 49 | OFFICERS of the Cuſtoms in *Great-Britain*, viz. cuſtomers, collectors, receivers, &c.—All lands, tenements, profits, commodities, and hereditaments, which any officer, whoſe whole receipt from the beginning, or yearly receipt, exceeds 300 l. hath or ſhall have whilſt he remains accountable, ſhall be liable to the payment of his arrearages or debts, and may be put in execution for the ſame by way of extent | 13 Eliz. | 4 | 1, 10 |
| 50 | If arrearages are not paid within ſix months after the account be finiſhed, or debt known, the King may, by letters patent, make ſale of ſo much of the lands, &c. as will ſatisfy the debt | 13 Eliz. | 4 | 2, 3 |
| 51 | Such ſale may be made, though the officer be dead, if the account be ſtated, or debt known within eight years after his death; unleſs ſuch officer had a *quietus eſt*, or a diſcharge in his life-time | 27 Eliz. | 3 | 2, 8 |
| 52 | Lands, &c. purchaſed after the perſon became an officer, if for his own uſe, though in the name of another perſon, yet to be liable to the crown's debts | 13 Eliz. | 4 | 5 |
| 53 | The crown's debts being fully, or in part ſatisfied, by ſale of the lands, &c. the officer's ſureties are to be diſcharged accordingly | 13 Eliz. 27 Eliz. | 4 3 | 15 5 |
| 54 | Who ſit above ſtairs in the Cuſtom-houſe, their time of attendance. 18*th Rule*, *pag.* 311. | | | |
| 55 | To diſpatch merchants in their turns. 19*th Rule*, *pag.* 311. | | | |
| 56 | Below ſtairs, their attendance, *vide Goods inwards* 3, 4. | | | |
| 57 | Embezzling any goods lodged in any warehouſe in their cuſtody, are to forfeit double the value, and full coſts | 8 Ann. | 13 | 27 |
| 58 | May not exact unlawful fees, *vide Fees* 13. | | | |
| 59 | But may take ſuch recompence for extraordinary ſervice and attendance at times and places not required by law, as the commiſſioners in the port of *London*, and the collector, cuſtomer, and comptroller of the outports, or any two of them, ſhall determine | 6 & 7 W. III. | 7 | 15 |
| | —*Vide Eaſt-India* 42. | | | |


60 OFFI-

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| 60 OFFICERS of the Customs in *Great-Britain* conniving at frauds, or guilty of any other offences—For the penalties, *vide Alamodes* 12, 13. *Ashes* 4. *Bonds* 5. *Brandy* 16, 17. *Coals* 9, 18. *Coffee* 22, 37. *Coin* 3. *Debentures* 1. *Drawbacks* 9. *East-India* 18, 44. *Fees* 13, 23. *Fish* 22. *Goods inwards* 3, 19. *Goods coastwise outwards* 4. *Goods outwards* 23. *Greenwich-Hospital* 2. *Ireland* 3, 6. *Iron* 6, 8. *Merchants* 2. *Metal* 3, 4. *Officers* 4, 5, 6, 7, 10, 13, 15, 16, 21, 23, 25, 36, 37, 38, 39, 40, 41, 42, 44, 45, 46, 47, 48, 55, 57. *Plantations* 28, 37, 39, 55. *Quarentine* 10. *Rum* 6. *Seizure* 5, 9. *Ships* 12, 33, 54, 55, 59. *Silver* 9. *Tobacco* 30, 36. *Wool* 16, 33, 77. *Page* 387. | | | |
| 61 ——Or of the Excise, or any other duties——In disputes upon any trial, whether a person is an officer, it shall be sufficient proof that he was so reputed, and had so acted, without producing his authority, unless there be evidence to the contrary ——*Vide Wool* 85. | 6 Geo. I.<br>11 Geo. I. | 21<br>30 | 25<br>32 |
| 62 OFFICERS of the Excise—Attempting to corrupt them, the penalty is 500 l. | 11 Geo. I. | 30 | 40 |
| 63 OFFICERS of the Inland duties, *vide Candles* 4, 6. *Coffee* 3, 4, 6, 8, 9, 15, 16, 17, 22, 32, 42. | | | |
| 64 OFFICERS, or their assistants, being resisted or molested in the execution of their duty, by persons passing armed with prohibited or uncustomed goods, may oppose force to force in defence of themselves and execution of their duty; and if apprehended for beating, maiming, or killing any person so resisting them, are to be admitted to bail | 9 Geo. II. | 35 | 35 |
| OFFICES of the Customs in *Great-Britain*, either by | | | |
| 1 patent, grant, or otherwise, are not void by the demise or death of his majesty, his heirs and successors, but are to continue in force for the space of six months after, unless sooner superseded or made void by the successor: but the officers not required to take any oaths, *de novo*, in respect of being continued for such six months only ——. | 1 Ann.<br>4 and 5 Ann.<br>6 Ann.<br>1 Geo. II. | 8<br>8<br>7<br>5<br>23 | 2<br><br>8, 18<br>2<br>7 |
| 2 ——Of the Customs, Excise, and Stamp duties, severally continued for ever; with a proper number of commissioners, and a comptroller, in each of them | 9 Ann. | 21 | 12 |
| 3 ——Of profit, and all other payments from the crown, are liable to a deduction not exceeding 6 d. in the pound; which his majesty may, by a warrant under the great seal of *Great-Britain*, privy seal, or royal sign manual, cause to be | 7 Geo. I.<br>11 Geo. I.<br>12 Geo. I. | 27<br>17<br>2 | 19<br>19<br>26 |




made

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| made, out of all ſalaries, fees, wages, and other payments, or any arrearages thereof from the crown, for the uſe of his majeſty's civil liſt —— | | | |
| OIL, *vide Greenland* 4. | | | |
| OLIVE-OIL, *vide Deal-boards. Goods inwards* 6. | | | |
| ONE per cent. or *Mediterranean* duty, pag. 16, 17, 51. | | | |
| ONUS probandi, *vide Proof.* | | | |
| ORPHANS duty, pag. 270, 307. | | | |
| ——— fund—The duty of 6d. per chalder or ton on all coals brought into the port of *London* further granted to the mayor, commonalty, and citizens of *London*, for the Orphan fund for 35 years, from 20 Sept. 1750, ſubject to an annual payment thereout of 3000 l. to the mercers company —— | 21 Geo. II. | 29 | 1 |
| OUNCE, *Britiſh*, to weigh twenty pence, or ſterlings | 13 Edw. I. | 1 | 1 |
| | 11 Hen. VII. | 4 | 1 |
| | 12 Hen. VII. | 5 | 1 |
| **P.** | | | |
| PACKAGE of goods altered on board, *vide Ships* 37, 44. | | | |
| PACKAGE DUTY, from pag. 431 to 433. | | | |
| ——*Vide Aliens* 12. *London.* | | | |
| PACKET-BOATS may not import or export any goods, unleſs by the allowance of the officers of the Cuſtoms, upon forfeiture of ſuch goods, and 100 l. by the maſter, beſides loſs of place— | 13 and 14 Car. II. | 11 | 22 |
| PAINTED wares, *vide Woollen caps.* | | | |
| PANELES, *vide Ireland* 4. *Plantations* 52. | | | |
| PAN-METAL, *vide Metal.* | | | |
| PAPER, *Britiſh*, the drawback and regulations on exportation, pag. 378. | | | |
| 2——And Linens chequered, ſtriped, &c. foreign, ſhipped for exportation, and afterwards relanded, are forfeited, or their values, beſides the penalty of the bond ——— | 10 Ann. | 19 | 57 |
| 3——painted, foreign, *vide Girdles.* | | | |
| PARISH-BOYS, *vide Apprentices.* | | | |
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| PEARLS, *vide Diamonds.* | | | |
| PEARL-ASHES, *vide Aſhes* 2. | | | |
| PENALTIES pecuniary and forfeitures—For the ſe- | | | |
| 1 veral cauſes thereof, *vide Alamodes* 4, 6, 7, 20. *Ammunition* 1, 2, 4. *Apprentices* 6. *Arrack* 2, 4, 6. *Aſhes* 5, 6. *Boats* 1. *Bonds* 5. *Bonelace* 1. *Books* 1, 4. *Brandy* 7, 10, 14, 17. *Butter. Buttons. Callicoes* 2. *Cambricks* 1. *Candles* 2, 6, 7, 8. *Cattle* 3, 10. *Chocolate* 1, 2, 3, 5, 9. *Cloths. Coals* 3, 6, 10, 15, 16, 18, 19. *Cocoa-nuts* 3, 4. *Coffee* 3, 4, 5, 6, 7, 8, 12, 15, 18, 31, 32, 33, 43, 44, 45. *Corn* 9. *Debentures* 1. *Drawbacks* 7. *Eaſt-India* 7, 8, 10, 12, 14, 15, 19, 22, 23, 29, 36. | | | |


*Fiſh*

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| 2 PENALTIES pecuniary and forfeitures—On masters of ships, *vide Ships* 63, 64. | | | |
| 3——On officers, *vide Officers* 60. | | | |
| 4——On warehouse-keepers, *vide East-India* 39. *Pepper* 7. | | | |
| 5——On wharfingers, *vide Goods inwards* 5. *Goods outwards* 10. | | | |
| 6——The distribution of the aforesaid penalties and forfeitures, is to be one moiety for the use of his majesty, and the other moiety to the person that will inform or sue for the same —— | 12 Car. II. and the other Acts which inflict the penalties and forfeitures. | 4 | 4 |
| 7——Except in the following cases; viz. — *Alamodes* 21. *Ammunition* 6. *Callicoes* 2. *East-India* 19, 20, 21, 24, 36. *Fees* 24. *Fish* 5. *Goods inwards* 39, 68. *Officers* 36. *Plantations* 15, 44, 65. *Popish* 2. *Quarentine* 18. *Sailcloth* 5. *Salt* 23. *Seizures* 7. *Ships* 36. *South-Seas* 2, 5. *Tobacco* 16, 60. *Wool* 9, 31, 32, 77, 78, 80, 82, 84, 88, 89. —— | Which see. | | |
| 8——How to be sued for, prosecuted and recovered, *vide Informations*. *Prosecutions*. *Seizures* 17. | | | |
| PENY, *British* or sterling, is to weigh 32 grains of wheat well dried, taken out of the middle of the ear —— | 31 Edw. I.<br>11 Hen. VII.<br>12 Hen. VII. | 1<br>4<br>5 | 1<br>1<br>1 |


PEPPER

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| PEPPER may be imported into the port of *London* only; and upon entry thereof, and payment of half the subsidy, must be forthwith put into warehouses, provided at the charge of the importer, and approved of by the commissioners of the Customs, upon forfeiture, and 100 l. —— | 8. Ann. | 7 | 20, 21 |
| 2——When in such warehouses, may be garbled or sifted from stones, dirt, or other trash, which the commissioners of the Customs may cause to be destroyed —— | 10 Ann. | 26 | 45 |
| 3——The proprietor of the Pepper may affix one lock to each warehouse, and keep the key; and may, in the presence of the warehouse-keeper, who must attend at all seasonable times, view, sort, and deliver the same —— | 8 Ann. | 7 | 23 |
| 4——Upon delivery out of such warehouses, if for home consumption, the buyer must pay the duties mentioned in pag. 167; but if for exportation, sufficient security must be first given, that it shall be really exported, and not relanded in *Great-Britain* —— *Vide Goods outwards* 17. | 8 Ann. | 7 | 20, 23, 24 |
| 5——Which security may be discharged upon certificate, under the common seal of the chief magistrate, or under the hands and seals of two known *British* merchants, testifying the landing, or upon proof that it was taken by enemies, or perished at sea —— | 8 Geo. I. | 15 | 15 |
| 6——Warehouse-keepers are to enter all Pepper brought in and carried out, distinguishing that for home consumption from that for exportation, and at the end of every six months must transmit an exact account thereof, and of what is remaining in their custody, upon oath, to the commissioners of the Customs; who are within one month to cause the books and warehouses to be inspected, and the accounts examined —— | 8 Ann. | 7 | 22 |
| 7——If upon such examination it shall appear, that any Pepper has been delivered out without payment of duty, or security for exportation, the warehouse-keeper is to forfeit the value thereof, and 100 l. and to be rendered incapable of any publick employment —— | | | |
| PERMITS, *vide pag.* 71. *Arrack* 4, 5, 6, 7. *Brandy* 11. *Cocoa-nuts* 1. *Coffee* 9, 11, 13, 29, 36. *Plantations* 46. *Salt* 18, 28, 29, 49. *Tea* 10. | | | |
| PERJURY, *vide pag.* 387. *Quakers* 4. | | | |
| PERSIA, *vide Russia* 2. | | | |
| PEWTER, *vide Tin.* | | | |
| PILLORY, *vide Alamodes* 4. *Information* 6. *Linens* 4. *Silk* 19. | | | |


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| PITCH, *vide Deal-boards. Goods inwards* 6. *Naval stores. Plantations* 9, 10, 60. | | | |
| ——— from the *British* plantations, the bounty and regulations thereon, pag. 385. | | | |
| PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*— | | | |
| 1 No goods to be imported into, or exported from thence, in any other but ships of the built of *Great-Britain*, *Ireland*, or the said plantations, wholly owned by the people thereof, and whereof the master, and at least $\frac{3}{4}$ of the mariners, are of the said places (except ships taken as prize, and legally condemned, navigated by the master and $\frac{3}{4}$ of the mariners *British*, or of the said plantations, and owned by *British*) upon forfeiture of the ship and goods: $\frac{1}{3}$ to his majesty, $\frac{1}{3}$ to the governor, $\frac{1}{3}$ to the seizer and informer ——— | 12 Car. II. / 7 & 8 W. III. | 18 / 22 | 1 / 2, 3 |
| ——*Vide Prize* 4. *Ships* 49. | | | |
| 2 ——Admirals and other commanders of ships of war are to seize, as prize, all ships offending, and to deliver them to the court of Admiralty | 12 Car. II. | 18 | 1 |
| 3 ——Ships not to be deemed or pass as of the built of *Great-Britain*, *Ireland*, *Guernsey*, *Jersey*, or the *British* plantations, so as to be qualified to trade, till registred by the owners, and proof of the built and property be made upon the oath of one or more of them, before the collector and comptroller of the port of *Great-Britain* or *Ireland*, to which they then belong, or before the governor and principal officers of the revenue in the plantations, *Guernsey* or *Jersey*, if the ship belongs to those places, in the words following, viz. Jurat. A. B. *That the ship* ——— *of* ———, *whereof* ——— *is at present master, being a* ——— *of* ——— *tons, was built at* ——— *in the year* —, *and that* ——— *of* ——— *and* ——— *of* ——— &c. *are at present owners thereof, and that no foreigner, directly or indirectly, hath any share, part, or interest therein* ——— | 7 & 8 W. III. | 22 | 17 |
| 4 ——Such oath to be registred by the persons who administered it, and attested under their hands and seals, and then delivered to the master; and a duplicate thereof immediately transmitted to the commissioners of the Customs ——— | 7 & 8 W. III. | 22 | 18 |
| 5 ——For want of such proof, ships trading thither are liable to forfeiture, as if they were foreign ships ——— | | | |

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| 6 —— But prize ships legally condemned must be specially registred, mentioning the capture and condemnation, instead of the time and place of building; with proof upon oath, that the entire property is *British* —— *Vide Prize* 2. | 7 & 8 W. III. | 22 | 19 |
| 7 —— The name of a ship changed after registering, or the property transferred to another port, such ship to be registered *de novo*, and the former certificate thereof to be cancelled; and if the property be altered in the same port by the sale of any share, it must be acknowledged by indorsement on the certificate of the register, before two witnesses —— *Vide Art.* 81, 82 83, 84. —— | 7 & 8 W. III. | 22 | 21 |
| PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*— 8 Ships lading or unlading any goods there, and the masters and their ladings, are subject to the same rules, visitations, searches, penalties, and forfeitures, as in *Great-Britain* (except under the regulations in Art. 59 to 80.) —— | 7 & 8 W. III. | 22 | 6 |
| 9 —— Sugar, Tobacco, Cotton wool, Indico, Ginger, Fustick or other Dying wood, Rice (except under the regulations in the 11, 12, 13, 14, 15, 16, 17, 18 Art.) Melasses, Hemp, Copper-ore, Beaver-skins or other Furs, Pitch, Tar, Turpentine, Masts, Yards and Bowsprits of the growth, production or manufacture of any of the *British* plantations in *America*, *Asia* or *Africa*, may not be carried from thence, unless to some other *British* plantations, or to the kingdom of *Great-Britain* only, to be there landed, upon forfeiture of the said goods, or their value, with the ship and furniture —— *Vide Officers* 38. *Wood.* —— | 12 Car. II.<br>22 and 23 Car. II.<br>25 Car. II.<br>3 and 4 Ann.<br>12 Ann.<br>8 Geo. I.<br>11 Geo. I.<br>2 Geo. II.<br>3 Geo. II. | 18<br>26<br>7<br>5<br>10<br>9<br>15<br>18<br>29<br>28<br>35<br>28 | 18<br>10<br>11<br>3<br>12<br>7<br>1<br>25<br>22<br>4<br>6<br>17<br>1 |
| 10 —— And if, upon any pretence whatsoever, any goods of the *British* plantations in *America* be landed in *Ireland*, without being first landed in *Great-Britain*, and the duties thereof there paid, they are forfeited, with the ship; $\frac{3}{4}$ without composition to his majesty, and $\frac{1}{4}$ to the suer; unless stranded or driven in by leakiness, &c. in which case, the goods must be delivered into the custody of the chief officer of the port, there to remain till reshipped for *Great-Britain*, for which good security must be taken —— | 7 & 8 W. III. | 22 | 14<br>15 |
| Now to extend only to Sugars, Tobacco, Cotton wool, Indigo, Ginger, Speckle-wood, or *Jamaica* wood, Fustick or other Dying wood, Rice, Melasses, Beaver-skins, | | | |




and

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| | and other Furs, Copper-ore, Pitch, Tar, Turpentine, Masts, Yards, and Bowsprits of the growth, product, or manufacture of the said plantations. All other goods of the growth, product, and manufacture of any of the said plantations, may be imported from thence into *Ireland* (except Hops, which are to continue under the regulations of 9 Ann. cap. 12. and 1 Geo. I. cap. 12.) provided it be in *British* shipping, whereof the master and at least ¾ of the mariners are *British* — | 4 Geo. II.<br>5 Geo. II. | 15<br>9 | 1, 2<br>1 |
| 11 | But Rice may be shipped in *Carolina* or *Georgia* in *America*, by *British* subjects, on board any ship built in *Great-Britain*, or belonging to *British* subjects residing in *Great-Britain*, and legally navigated, that has cleared outwards, in any port of *Great-Britain*, for *Carolina* or *Georgia*; and may be carried directly to any part of *Europe* lying southward of *Cape Finisterre*, without being first carried to any other *British* plantation, or to *Great-Britain*, provided the master before clearing takes out a licence, under the hands of the commissioners of the Customs, or any three of them, for the loading and carrying of the Rice accordingly; which licence must be granted upon a certificate of the collector and comptroller of the port, that bond has been given, that none of the other enumerated goods shall be taken on board at any *British* plantation, unless for the ship's use, and that the ship shall proceed directly with the Rice according to the licence, and there land it, and then proceed to *Great-Britain* before she returns to any *British* plantation | 3 Geo. II.<br>27 Geo. II. | 28<br>18 | 1,2,6<br>3 |
| 12 | The master, within four months after arrival, not producing a certificate of the regular discharge of such Rice, under the hand and seal of the *British* consul, or of two known *British* merchants, the bond must be put in suit — | | | |
| 13 | Before Rice may be shipped in *Carolina* or *Georgia*, the licence and certificate of bond being given, must be produced to the collector; and before the master's departure, he must make oath in writing, whether he intends to load any Rice, and to what place bound | 3 Geo. II.<br>27 Geo. II. | 28<br>18 | 3<br>3 |
| 14 | Before Rice may be shipped in *Carolina* or *Georgia*, the exporter must make entry thereof with the collector, comptroller, and | | | |



naval-

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| naval-officer, and take out a cocket, whereon he muſt indorſe, before ſhipping, the true quantity intended to be ſhipped, mentioning the marks, numbers, and contents of each caſk, and deliver the ſame to the ſearcher | 3 Geo. II.<br>27 Geo. II. | 28<br>18 | 4<br>3 |
| 15 If upon weighing and examining of the Rice by the ſearcher, either before or after the ſhipping, the quantity be found to exceed the indorſement, or the Rice be laden before entry, &c. it is forfeited, with treble the value, beſides the veſſel; $\frac{1}{3}$ whereof to the King, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the informer | 3 Geo. II.<br>27 Geo. II. | 28<br>18 | 4<br>3 |
| 16 Before the ſhip's departure, the maſter is to receive back the licence, with the marks, numbers, and contents of each caſk, indorſed thereon by the collector, comptroller, and naval-officer, who are to make two copies of ſuch licence and indorſement; which are to be atteſted by the maſter, and left with the officers | 3 Geo. II.<br>27 Geo. II. | 28<br>18 | 4<br>3 |
| 17 The maſter, on his return to *Great-Britain*, muſt produce the licence ſo indorſed, to the officer of the port where bond was given, and likewiſe a certificate of the conſul or two *Britiſh* merchants, teſtifying the due landing of the Rice, and that they verily believe that no other enumerated goods have been there landed | 3 Geo. II.<br>27 Geo. II. | 28<br>18 | 4<br>3 |
| 18 Officers in *Carolina* or *Georgia* muſt tranſmit one of the copies of the indorſement to the commiſſioners of the Cuſtoms; and upon receipt thereof, or of the indorſed licence, the half ſubſidy for the Rice ſhipped in *Carolina* or *Georgia*, muſt be demanded of the perſon who gave the bond; and in caſe of non-payment within thirty days, the bond muſt be put in ſuit | 3 Geo. II.<br>27 Geo. II. | 28<br>18 | 5<br>3 |
| PLANTATIONS, *Britiſh*, in *Aſia*, *Africa*, or *America*— 19 For every ſhip bound to the ſaid plantations, ſailing from *Great-Britain* or *Ireland*, ſufficient bond muſt be there given, with one ſurety, to the chief officer of the Cuſtoms, to the value of 1000 l. if under 100 tons, and to 2000 l. if above that burthen, that if any of the aforeſaid enumerated goods are taken on board, they ſhall, by the ſaid ſhip, be brought to ſome port of *Great-Britain*, and there landed: and for all ſhips comeing to the ſaid plantations from any other place, | | | |


before

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| before they begin to load any of the ſaid enumerated goods, the like bond muſt be given to the governor, that ſuch goods ſhall be carried to ſome other *Britiſh* plantation, or to *Great-Britain*: the condition of ſuch bond to be, to produce a certificate, within 18 months, of the legal diſcharge of the goods; and the ſurety in ſuch bond named muſt be of known reſidence and ability | 12 Car. II.<br>22 and 23 Car. II.<br>7 & 8 W. III. | 18<br>26<br>22 | 19<br>11<br>13 |
| 20 ——Ships taking in goods, before a certificate of bond being given in *Great-Britain* is produced, or bond be given in the plantations, or carrying the goods contrary to the tenor of the bond, are forfeited —— | | | |
| ——*Vide Art.* 86, 87. *Ships* 55. | | | |
| 21 ——Governors are to return yearly, at leaſt, a liſt of all ſhips which have taken in any of the aforeſaid goods, and alſo true copies of all the bonds by them taken, to the chief officers of the Cuſtoms in *London* —— | 12 Car. II.<br>22 and 23 Car. II. | 18<br>26 | 19<br>12 |
| PLANTATIONS, *Britiſh*, in *Aſia*, *Africa*, or *America*— | | | |
| 22 Ships belonging to the ſaid plantations, landing any of the aforeſaid enumerated goods in any place in *Europe*, except *Great-Britain*, are forfeited, with their furniture, *&c.* —— | 22 Car II. | 26 | 12 |
| 23 ——Such ſhips may be proſecuted by any perſon, in any court of Admiralty in *Great-Britain*— | 22 Car. II. | 26 | 13 |
| 24 ——Ships coming to the ſaid plantations to take in any of the following enumerated goods, with intent to carry the ſame to ſome other *Britiſh* plantation, bond not having been firſt given to bring the ſame to *Great-Britain* only, there muſt be paid for ſuch goods the following duties, viz. | | | |
| *l. s. d.* | | | |
| Sugar, white, the hundred weight — 0 5 0 | | | |
| Sugar, brown, and Muſcovadoes, the hundred weight —— 0 1 6 | 25 Car. II. | 7 | 3 |
| Tobacco, the pound —— 0 0 1 | 7 & 8 W. & M. | 22 | 8 |
| Cotton wool, the pound —— 0 0 0½ | 1 Geo. I. | 12 | 4 |
| Indico, the pound —— 0 0 2 | | | |
| Ginger, the hundred weight —— 0 1 0 | | | |
| Logwood, the hundred weight —— 5 0 0 | | | |
| Fuſtick, and all other Dying wood, the hundred weight —— 0 0 6 | | | |
| Cocoa nuts, the pound —— 0 0 1 | | | |
| And ſecurity muſt be taken to carry them to ſuch plantations, or to *Great-Britain* —— | | | |
| 25 ——But if the proprietor has not money to pay the ſaid duties, the officers may take ſuch a proportion of the goods as will amount to the value of the duties —— | 25 Car. II. | 7 | 5 |


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| 26 | The aforesaid duties to be under the management and direction of the commissioners of the Customs | 25 Car. II. | 7 | 4 |
| PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*— | | | | |
| 27 | Prosecutions for the breach or non-performance of the conditions of bonds, to bring the enumerated goods to *Great-Britain*, or to some other plantations, not commenced within three years after their date, or judgment not obtained within two years after the commencement of the prosecution, the said bonds are void, and must be delivered up to be cancelled | 8 Ann. | 13 | 23, 25 |
| 28 | Officers, upon demand, refusing or neglecting to deliver up such bonds to be cancelled, are to answer to the party grieved all his damages, with treble costs of suit | | | |
| 29 | Ships from *Ireland* may not break bulk till the master has signified his arrival, and delivered a true inventory or invoice of the lading, to the governor, with a certificate from the chief officer of the port in *Ireland*, expressing the particulars of the lading, &c. and has made oath, that the goods are the same which he took on board by virtue of such certificate, and the ship be visited and searched by an officer, upon forfeiture thereof, and of all woollen manufactures found on board, not having been laden in *Great-Britain*, and of any linen goods not laden in *Great-Britain*, nor of the manufacture of *Ireland*; $\frac{1}{3}$ to his majesty, $\frac{1}{3}$ to the governor (if there seized or sued for, otherwise that third also to his majesty) and $\frac{1}{3}$ to the suer | 3 and 4 Ann. 3 Geo. I. | 8 21 | 2, 3 1 |
| | —But such ships to be subject to the same rules, searches, penalties, forfeitures, &c. as ships coming from *Great-Britain* to the said colonies | | | |
| 30 | Ships coming to any *British* plantations, &c. may not lade or unlade any goods, till the master has declared his arrival to the governor, with his own and vessel's names, and has shewn him that his vessel is *British* built, or was taken as prize, and is navigated with a *British* master, and at least $\frac{3}{4}$ of the mariners *British* men, and has delivered him a true and perfect inventory or invoice of the lading, with the places where taken in, upon forfeiture of the ship, &c. and all the *European* goods that were not laden in *Great-Britain* | 15 Car. II. 7 & 8 W. III. | 7 22 | 8 2 |
| 31 | No goods of the product of *Europe* may be imported there, unless shipped in *Great-Britain*, and carried directly from thence in *British*-built shipping, or ships taken as prize, whereof the master, and at least $\frac{3}{4}$ of the mariners, are *British*, upon | 15 Car. II. 7 & 8 W. III. | 7 22 | 6 2 |

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| forfeiture of ſhip and goods; $\frac{1}{3}$ to his majeſty, $\frac{1}{3}$ to the governor (if ſeized or ſued for there, otherwiſe that third alſo to his majeſty) and $\frac{1}{3}$ to the ſeizer or informer | | | |
| —*Vide Coffee* 1. *Coals* 4. | | | |
| 32—Except Salt from *Europe* for the fiſheries of *New-England*, *Newfoundland*, *Pennſylvania*, and *New-York*, Wines of and from the *Madeiras* and *Azores*, and Horſes and Victuals of and from *Ireland*, by *Britiſh*, and in *Britiſh* ſhips | 15 Car. II.<br>13 Geo. I.<br>3 Geo. II. | 7<br>5<br>12 | 7<br>1<br>1 |
| 33—Except *Iriſh* linen cloth from *Ireland*, by *Britiſh* or *Iriſh*, ſo long as *Britiſh* linen is permitted to be imported into *Ireland* duty free | 3 and 4 Ann.<br>3 Geo. I. | 8<br>21 | 1<br>1 |
| PLANTATIONS, *Britiſh*, in *Aſia*, *Africa*, or *America*— 34 Wool, Woolfells, Shortlings, Mortlings, Woolflocks, Worſted, Bays or Woollen yarn, Cloth, Serge, Bays, Kerſies, Sayes, Frizes, Druggets, Cloth ſerges, Shalloons, or any other Drapery, Stuffs or Woollen manufactures of the product or manufacture of the *Britiſh* plantations in *America*, may not be there laden on board any ſhip, nor upon any Horſe, &c. with intent to be exported, upon forfeiture of the ſhip and goods, and 500 l. | 10&11 W. III. | 10 | 2, 19 |
| 35——The Treaſury and the commiſſioners of the Cuſtoms may appoint officers of the Cuſtoms in any port of the *Britiſh* plantations | 7 & 8 W. III. | 22 | 11 |
| 36——The officers of the revenue there are to have the ſame powers and authorities, and to be ſubject to the ſame penalties and forfeitures, and to have the like aſſiſtance, as the officers of the Cuſtoms in *Great-Britain* | 7 & 8 W. III. | 22<br>8 | 6<br>3 |
| 37——Naval-officers within two months after entrance, or as ſoon as conveniently they can, are to give ſufficient ſecurity to the commiſſioners of the Cuſtoms, for the faithful performance of their duties, upon pain of diſability to execute their employments | 7 & 8 W. III. | 22 | 5 |
| 38——Governors there, before entrance upon their governments, or within ſix months after, are to take a ſolemn oath, to do their utmoſt that every thing enjoined by theſe Acts ſhall be obſerved — | 12 Car. II.<br>15 Car. II.<br>7 & 8 W. III.<br>8 & 9 W. III. | 18<br>7<br>22<br>20 | <br><br><br>69 |
| 39——Neglecting their duty accordingly, are to be removed, rendered incapable of any other government, and to forfeit 1000 l. | 12 Car. II.<br>15 Car. II.<br>7 & 8 W. III. | 18<br>7<br>22 | 2<br>8<br>4 |
| 40——Aliens or perſons not born within his majeſty's allegiance, or naturalized, or made free denizens, may not be merchants or factors there, upon forfeiture of all their goods and chattles; $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the informer | 12 Car. II. | 18 | 2 |


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| PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*— | | | |
| 41 Wharfingers, lightermen, bargemen, watermen, porters, &c. and the boats, vessels, &c. are subject to the same pains, penalties, and forfeitures for any frauds or offences, as in *Great-Britain* | 7 & 8W. III. | 22 | 6 |
| | 3 and 4 Ann. | 8 | 3 |
| 42——Laws, by-laws, usages, or customs in force or practice in the plantations, repugnant to the laws of *Great-Britain*, are null and void | 7 & 8W. III. | 22 | 9 |
| 43——Upon actions, suits, and informations upon laws concerning his majesty's duties, or ships or goods to be forfeited for unlawful importation or exportation, the jury to consist only of natives of *Great-Britain* or *Ireland*, or persons born in the plantations | 7 & 8W. III. | 22 | 11 |
| 44——Penalties and forfeitures by this Act, not particularly disposed of, are to be $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the suer | 7 & 8W. III. | 22 | 7 |
| 45——Certificates of having given bond in *Great-Britain* or *Ireland*, suspected to be false or counterfeit, the governor, or officers of the Customs, may take sufficient security there, for the due discharge of the lading in *Great-Britain*: and if certificates of the discharge of any such lading are suspected, the bond there given may not be cancelled, till they are informed of the truth of such certificates from the commissioners of the Customs | 7 & 8W. III. | 22 | 10 |
| 46——Certificates, cockets, returns, or permits counterfeited, razed, or falsified, or afterwards knowingly so used; the offender to forfeit 500 l. | | | |
| 47——Hats or Felts are not to be shipped on board any vessel, or loaded on any horse, cart, or other carriage, in order to be conveyed out of any of the *British* plantations, to any other of the *British* plantations, or to any other place whatsoever, upon forfeiture of the Hats or Felts, and also 500 l. by every offender for every such offence | 5 Geo. II. | 22 | 1, 2 |
| 48——Any master of a vessel, mariner, porter, carrier, waggoner, boatman, or other person, knowingly aiding and assisting in such offence, forfeits 40 l. | | | |
| 49——No commissioner or officer of the Customs, or farmer of the Customs in the *British* plantations, is to take any entry outwards, or sign any cocket, &c. for the exporting any Hats or Felts, or knowingly permit or contrive the same to be done, upon forfeiture of his office, and also 500 l. | 5 Geo. II. | 22 | 4 |

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| 50 Any person may seize and convey to his majesty's next warehouse all such Hats and Felts which he shall find in any ship or boat, or laid on or near the shore, or in any navigable river, or upon any horse or carriage, with intent to be exported and conveyed as above | 5 Geo. II. | 22 | 5 |
| 51 Every offence committed against this Act may be tried in any place in *Great-Britain* or the plantations, either where the offence was committed, or the offender or goods are found | 5 Geo. II. | 22 | 5 |
| PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*— 52 Rum or Spirits, Molasses or Syrups, Sugars or Panneles of the product of any plantation in *America*, not in the possession of his majesty, imported into any of the *British* plantations in *America*, are to pay the following duties in money of *Great-Britain*, according to the value of 5 s. 6 d. per ounce in silver; viz. *l. s. d.* Rum or Spirits, the gallon — 0 0 9 Molasses or Syrups, the gallon — 0 0 6 Sugars and Panneles, the hund. weight 0 5 0 and so in proportion for a greater or lesser quantity, to be paid down in ready money before landing | 6 Geo. II. | 13 | 1, 2 |
| 53 Any of the said goods landed before due entry and payment of the duty, or without warrant from the proper officer, are forfeited, and may be seized by the governor, or any person authorized by him, or by warrant of a justice or other magistrate, or by any custom, impost, or excise officer, or their assistants | 6 Geo. II. | 13 | 3 |
| 54 Any person assisting in the unlawful landing, or receiving into their custody any of the aforesaid goods so landed, are to forfeit treble the value; and for molesting the officer in the execution of his duty, 50 l. and to suffer three months imprisonment | 6 Geo. II. | 13 | 5, 6 |
| 55 Officers conniving at the said offence are to forfeit 50 l. and be rendered incapable of holding any employment under his majesty | | | |
| 56 Masters of ships, being his majesty's subjects, receiving on board any of the aforesaid goods, in order to land the same contrary to the true intent of this Act, are to forfeit 100 l. | 6 Geo. II. | 13 | 7 |
| 57 Such offences and forfeitures may be prosecuted, within two years after the offence, | | | |

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| | in any court of admiralty or record in his majesty's plantations where the offence is committed; and the forfeiture is to be divided, ⅓ to his majesty (which (the expences of prosecution being first paid thereout) is to be applied for the support of the government of the colony where it shall be recovered) ⅓ to the governor, and ⅓ to informer or prosecutor | 6 Geo. II. | 13 | 3, 11, 12 |
| 58 | In all such prosecutions for illegal landing the said goods, the *onus probandi* is to lie on the claimer or owner thereof | 6 Geo. II. | 13 | 8 |
| | PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*— | | | |
| 59 | Any of his majesty's subjects in any vessel built in *Great-Britain*, and belonging to his majesty's subjects, of which the major part reside in *Great-Britain*, and the residue either in *Great-Britain*, or in some of his majesty's sugar colonies in *America*; or in any vessel belonging to his majesty's subjects residing in *Great-Britain*, and navigated according to law, that shall clear outwards from *Great-Britain* to any of the said colonies, may ship Sugars of the growth, produce, or manufacture of the said colonies, to carry to any foreign part of *Europe*; provided a licence be first taken out for that purpose, under the hands of three of the commissioners of the Customs, subject to the regulations and on the conditions following, viz. | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 2<br>7 |
| 60 | The master or owner of the vessel must give notice in writing to the customer or collector and comptroller of the port, where the vessel lies, of his intention to proceed to the said colonies to lade Sugars for some other part of *Europe* than *Great-Britain*, and enter into bond with one or more sufficient securities, in the sum of 1000l. if the ship be of less burthen than 100 tons, and 2000 l. if she be of that, or a greater burthen, on condition that, if a licence be granted, the ship shall proceed to the said colonies; that he shall deliver the licence to the collector, comptroller, and naval-officer there, if he intends to make use of the liberty granted by it, which he shall declare in writing to them before he takes any goods on board; and that no Tobacco, Molasses, Ginger, Cotton, Wool, Indigo, Fustick or other Dying wood, Tar, Pitch, Turpentine, Hemp, Mast, Yards, Bowsprits, Copper-ore, Beaver-skins, or other Furs of the growth, production or manufacture of any of the *British* plantations in *America*, shall | | | |

be

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| be taken on board, unless for necessary provisions in the voyage; that, before the vessel proceeds to any foreign port, she shall touch at some port in *Great-Britain*, and that the master shall deliver to the customer or collector and comptroller a true manifest, attested upon oath, of the whole lading, with the marks, numbers, package, and contents, and produce the licence, with a certificate of the marks, numbers, package, and contents, and sorts of Sugar on board, that the vessel shall return to *Great-Britain* within eight months after delivering the lading in any foreign part, and before she returns to any of the plantations in *America*; and that, if she takes any goods on board before her return to *Great-Britain*, they shall be entered and landed as other ships are obliged to do by the laws of the Customs. Then a licence is to be granted for that voyage only, to load and carry Sugars of the growth and production of his majesty's sugar colonies in *America*, to any foreign part, according to the purport and intention of this Act, provided the master makes oath as follows: | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 2, 3<br>7 |
| Jurat. A. B. *that the* { *ship* or *vessel* } *called the* [name] *whereof he this* { *deponent* or *affirmant* } *is master, and hath the charge and command for this present voyage to* [place bound to] *being* [describe the built] { *ship* or *vessel* } *of the burthen of* [number] *tons, was built at* [place] *in the year* [time when] *and that the said* { *ship* or *vessel* } *is wholly owned by the* { *person* or *persons* } *whose* { *name* or *names* } *and usual* { *place* or *places* } *of abode* { *is* or *are* } *undermentioned and subscribed by this* { *deponent* or *affirmant* } *and that* | | | |



*such*

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| *such owner or owners is or are his majesty's* British *subject or subjects and that no foreigner directly or indirectly hath any share, part, or interest in the said ship or vessel to the best of this deponent's or affirmant's knowledge or belief, and that he this deponent or affirmant and three-fourths of the mariners navigating the said ship or vessel are his majesty's* British *subjects.* | | | |
| 61 — Sugars or other goods put on board any vessel licensed by this Act, being the property of any other person than some of his majesty's subjects, and such as shall be laden on their proper risque and account, to be carried to foreign parts, are forfeited — | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 4<br>7 |
| 62 — Before any Sugars are taken on board, the master is to deliver to the collector of the port where the vessel is to take in her lading, the licence, with a certificate of bond having been given in *Great-Britain*, and to declare in writing whether he intends to load Sugars pursuant to the licence, otherwise the licence is invalid — | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 5<br>7 |
| 63 — The exporter of the Sugars or other goods not enumerated, before they are put on board, is to make an entry of them in writing with the collector, comptroller, and naval-officer, expressing the name of the ship and master, and where she lies, and the place where they are to be laden or first water-born, must be such only where an officer is appointed to attend, or such as is mentioned in the warrant to be taken out for that purpose from the collector and comptroller, whereon is to be indorsed by the exporter the marks, numbers, contents, sorts, and proper denominations of the Sugars — | | | |
| 64 — The warrant so indorsed is to be delivered to the officer appointed to examine and ship | | | |


the

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| | the ſame; and the Sugars are to be ſhipped in the preſence of the officer, or at the place mentioned in the warrant, that the officer may attend | | | |
| 65 | The officer is to examine the ſame before ſhipped, and if the number of caſks is greater than is indorſed on the warrant, or if there be found any other Sugar than what is indorſed, or any goods before enumerated; or if any enumerated goods, except Sugar, have been put on board, or brought, or put into any lighter or other veſſel in order to be put on board, before entry, &c. contrary to the directions of this Act, the ſaid Sugars or other goods are forfeited, together with the lighter or veſſel employed in ſhipping or attempting to ſhip the ſaid enumerated goods, and the ſhip or veſſel on which they are laden; and the owner to forfeit double the value, to be recovered in the court of Vice-admiralty, or any court of record in the plantations, at the election of the informer or proſecutor; $\frac{1}{3}$ to his majeſty, $\frac{1}{3}$ to the governor of the colony, and $\frac{1}{3}$ to the informer or proſecutor | | | |
| 66 | The maſter of the veſſel, before he departs, is to receive the ſaid licence from the collector, comptroller, and naval-officer, with a certificate under their ſeals of office, and ſigned by them, containing an account of the marks, numbers, contents and ſorts of each caſk of Sugar ſo ſhipped. Two copies are to be taken of the ſaid licence and certificate, and atteſted under the hand of the maſter of the veſſel before he receives back his licence, and to be left with the collector, comptroller, and naval-officer, who are to tranſmit one of them to the commiſſioners of the Cuſtoms in *Great-Britain* | 12 Geo. II.<br>24 Geo. II | 30<br>57 | 5<br>7 |
| 67 | The maſter of the veſſel muſt proceed directly to *Great-Britain* without putting into any other place, except by ſtreſs of weather (unleſs he is bound *to the ſouth of Cape Finiſterre*, vide Art. 73.) and upon his return, is to deliver his licence with the certificate to the commiſſioners of the Cuſtoms, or the collector and comptroller of the port where he arrives, and alſo a manifeſt, atteſted upon oath, of the marks and numbers, with the tale and ſorts of caſks, | | | |

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| of all his lading, and make an entry of the quantity and ſorts of all the Sugars which were laden and then remaining on board, and declare on oath to what foreign part he is bound. (The entry to be paſſed by the collector and comptroller without receiving any cuſtom or duty for the Sugars, mentioning in their accounts that it was paſſed by virtue of this Act.) Then the maſter to proceed, taking with him his licence, and a certificate under the ſeals of office from the collector and comptroller, that he had touched at ſuch a port, and in all reſpects complied with the directions of this Act — | | | |
| 68 ——— If any ſuch veſſel proceeds to foreign parts without touching at ſome port in *Great-Britain* (except as before) and complying with the directions of this Act, and having the ſame certified as above, or if any goods before enumerated are found on board, or carried to foreign parts, the liberty granted by this licence is void, and the veſſel, maſter, and all others concerned, are liable to the ſame penalties and forfeitures, as if this Act had not been made | | | |
| 69 ——— If upon information upon oath there is reaſon to ſuſpect, that any enumerated goods, beſides Sugars, are on board, any officer of the Cuſtoms, or perſon employed by them, may enter on board and unlade the veſſel as far as they ſhall judge neceſſary to enable them to examine any part of her, and the goods on board, and detain her as long as is neceſſary; and open cabbins, lockers, and any concealments, and ſeize all goods found on board not mentioned in the maſter's manifeſt, which are forfeited ——— | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 6<br>7 |
| 70 ——— If no other goods are found on board, the officer is to be at the charge of damage done by landing, unloading or unpacking; but not for demurrage, or on any other account. But if other goods are found on board (except neceſſary proviſions for the voyage) the maſter is to be at all charge ——— | | | |
| 71 ——— If the owners are deſirous to enter and pay the duty, and land any goods out of ſuch veſſel, they may do it; the maſter firſt making a report of his whole lading, as required by law before this Act ——— | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 7<br>7 |


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| 72 | The maſter upon his return to *Great-Britain*, after landing his Sugars in foreign parts, is to deliver to the commiſſioners or the collector and comptroller of the port where he arrives, the licence, with a certificate, from the conſul or two known *Britiſh* merchants of good credit of the place where they are landed, of the landing thereof, with the number of caſks of Sugar there landed, the marks, numbers and contents of each caſk, with the name of the ſhip and maſter; and that no Tobacco, or other goods before enumerated, except Sugars, have been landed out of her | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 9<br>7 |
| | PLANTATIONS, *Britiſh*, in *Aſia*, *Africa*, or *America*— | | | |
| 73 | If a maſter of a veſſel, who has taken out a licence as above, ſhall, upon his arrival in the ſugar colonies, deliver it to the collector, comptroller and naval-officer, with the certificate of bond having been given in *Great-Britain*, and before he lades any goods, declare in writing upon oath, that the Sugars he intends to load are to be carried *to ſome place ſouthward of Cape Finiſterre*, he may, in caſe he has complied with the directions of this Act, proceed thither directly without touching at *Great-Britain*, taking with him the licence and oath indorſed thereon, together with an account of the marks, numbers, package, contents and ſorts of Sugar taken on board, and may there land the ſame | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 8<br>7 |
| 74 | In ſuch caſe the maſter within eight months after landing his Sugars, and before he goes again to the plantations, is to return to *Great-Britain*, and deliver his licence as before directed, with the oath indorſed thereon, and an account of the lading, together with a certificate from the conſul, or two known *Britiſh* merchants of good credit, of the place where the Sugars were landed, of the landing thereof, with the number of caſks of Sugar landed, and the mark, number, and contents of each caſk, with the name of the ſhip and maſter; and that they verily believe no Tobacco, or other goods before enumerated, have been there landed out of her; and the maſter to make oath of the truth of the certificate, and that none of the goods before enumerated, except Sugars, were taken on board at the colonies, or landed at the place mentioned in the certifi- | 12 Geo. II.<br>24 Geo. II. | 30<br>57 | 8, 9<br>7 |

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| cate. The master also is to make an entry with the collector and comptroller of all the Sugars taken on board and landed as above; on forfeiture of 100 l. which entry is to be passed by them without receiving any custom or duty for it. mentioning in their accounts that it was passed by virtue of this Act — | | | |
| PLANTATIONS, *British*, in *Asia*, *Africa*, or *America* — | 12 Geo II. | 30 | 9 |
| 75 Upon performing the requisites abovementioned, the bond is to be discharged and delivered up — | 24 Geo. II. | 57 | 7 |
| 76 — If any such ships, after unloading her Sugars, takes on board other goods before her return, all remaining on board at her arrival in *Great-Britain* are to be entered and landed before her departure from thence — | 12 Geo. II. | 30 | 10 |
| | 24 Geo. II. | 57 | 7 |
| 77 — This Act not to excuse ships being registered according to 7 and 8 Will. III. cap. 22. — | 12 Geo. II | 30 | 11 |
| | 24 Geo. II | 57 | 7 |
| 78 — The master or owner of such vessel may not advance to the seamen or mariners, while in parts beyond the seas, any money or effects on account of wages, more than one moiety of their wages due from their departure to their return to *Great-Britain*, on forfeiture of double the money so advanced — | 12 Geo. II. | 30 | 12 |
| | 24 Geo. II. | 57 | 7 |
| 79 — Granting a false certificate, or counterfeiting, erazing, or altering any licence, oath or certificate, made pursuant to this Act, the penalty is 500 l. forfeit, and the licence, oath, or certificate, rendered invalid — | 12 Geo. II. | 30 | 15 |
| | 24 Geo. II. | 57 | 7 |
| 80 — This Act not to extend to granting a liberty to carry any Sugars from the sugar colonies to *Ireland* — | 12 Geo II | 30 | 6 |
| | 24 Geo. II. | 57 | 7 |
| 81 — No ship, required to be registered by 7 and 8 Will. III. cap. 22. may be permitted to trade, or deemed qualified for that purpose within the intent of the said Act, until the master make oath, before the governor or collector of the Customs of the plantation where he arrives, as follows: Jurat. A. B. *That the ship or vessel called the* ——, *whereof he this deponent or affirmant is master, or hath the charge and command during this present voyage, being of the burthen of* —— *tons, came last from* ——; *and that she is, as he verily believes, the same ship or vessel described, meant and intended in and by the certificate now produced by him; and that the same does now, as he believes, belong wholly to his majesty's British subjects, and that no foreigner has directly or indirectly any share, property, or interest therein, to his knowledge or belief* — | 15 and 16 Geo. II. | 31 | 1 |


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| 82 —— Any ship loading or unloading any goods in the plantations, before such proof, is forfeited, and may be prosecuted, recovered, and divided in like manner, as if she had not been registered —— | 15 and 16 Geo. II. | 31 | 2 |
| PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*— | | | |
| 83 Any ship duly qualified to trade to, from, and in his majesty's plantations in *America*, being there, and the certificate of the register lost or mislaid, the master is to make oath before the governor, or collector of the Customs where she is, as follows: | | | |
| Jurat. A. B. *master (or having charge) of the ship or vessel called the* ——, *that the said ship or vessel has been, as he verily believes, registered according to law, to qualify her to trade to, from, and in his majesty's plantations in* America, *and that he had a certificate thereof granted at the port of* ——; *but that the same is lost or mislaid, and that he cannot find the same, and does not know where the same is, or what is become thereof; and that the same hath not been, nor shall be, with his privity or knowledge, sold or disposed of to any person or persons whatsoever; and that he this deponent or affirmant, and three-fourths of the mariners navigating the said ship or vessel, are his majesty's* British *subjects, and that the said ship or vessel does now, as he believes, belong wholly to his majesty's* British *subjects, and that no foreigner has, to his knowledge or belief, any share, property, or interest therein.* | 15 and 16 Geo. II. | 31 | 3 |
| And to give 500l. security if the ship be 100 tons burthen or under, and so in proportion, if of a greater burthen, with condition, that the ship has been duly registered, and that the certificate of the register, if found, shall be delivered up to the commissioners of the Customs to be cancelled, and no illegal use has been, or shall be made thereof; and that it has not, nor shall be fraudulently disposed of; and that the ship does wholly belong to his majesty's *British* subjects, and that no foreigner has any share, property, or interest therein. And then the governor and collector of the Customs are to give the master a certificate under their hands and seals, of his having given such bond, and made such oath; and thereupon the ship is to have liberty to trade for that voyage only. The officer who takes the bond and oath, | | | |

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| is to transmit an account thereof to the commissioners of the Customs | | | |
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| 85——A duplicate of the certificate is to be transmitted, by the officer who granted it, to the commissioners of the Customs | | | |
| 86——All bonds, commonly called plantation-bonds, taken in *Great-Britain* (in pursuance of 7 and 8 Will. III. cap. 22. or any other law) whereby the goods therein enumerated are to be brought to *Great-Britain*, are to be with condition, that within 18 months from the date, (the danger of the seas excepted) a certificate shall be produced from the collector and comptroller of the port where the goods are delivered, that they have been there landed and discharged; otherwise the bond to be forfeited | 15 and 16 Geo. II. | 31 | 5 |
| 87——But not to extend to bonds given for ships which lade Rice at *Carolina* or *Georgia*, pursuant to 3 Geo. II. cap. 28. or which lade Sugars in any of the sugar colonies in *America*, pursuant to 12 Geo. II. cap. 30. | | | |

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| 88 No mariner or person serving on board any privateer or trading vessel, employed in any of the *British* sugar colonies in *America*, or being on shore there, or at sea in any of those parts, shall be liable to be impressed by any officer belonging to a man of war (unless such mariner shall have deserted from such ship of war) under the penalty of 50 l. | 29 Geo. II. | 30 | 1 |
| 89——Every master of a trading vessel or privateer in those parts, before he receives any mariners into his service, is to make diligent enquiry whether such mariner hath deserted from any of his majesty's ships of war; any master receiving a mariner who hath deserted, without reasonable endeavouring to discover the same, to forfeit 50 l. | 29 Geo. II. | 30 | 2 |
| 90——Every master of such trading vessel or privateer, before departure from any port in the said sugar colonies, is to deliver to the chief officer of the Customs an exact list of all his men, containing names, ages, and description of persons; on neglect thereof, the master to forfeit 10 l. for each man so omitted; the officer of the Customs to return to the said master an attested copy of such list: on the death or alteration of any seaman, such list to be immediately altered accordingly, and delivered to the naval-officer or chief officer of the Customs in any port where the ship may arrive. All such lists to be produced and shewn to the captains and other officers of his majesty's navy | 29 Geo. II. | 30 | 3, 4 |
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| POPISH—Agni Dei, Crosses, Pictures, Beads, or such 1 vain and superstitious things, imported and delivered to any *British* subject, to be worn or used, the importer and receiver incur a premunire | 13 Eliz. | 2 | 7 |
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| tious matter, printed or written in any language, or any other superstitious books printed or written in the *British* tongue, may not be imported, upon forfeiture of 40 s. for every such book by the importer, buyer, or seller; $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the suer, $\frac{1}{3}$ to the poor of the parish, and the books to be burnt | 3 Jac. I. | 5 | 25 |
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| 4 ——— Members and Creeks in *Scotland*, for the importation and exportation, and keys or wharfs for the landing and shipping of goods and merchandizes, may be assigned and appointed, and the extents, bounds, and limits of every port, haven or creek, fixed and ascertained by his majesty, by a commission out of the court of Exchequer there | 6 Ann. | 26 | 18 |
| 5 ——— Customers, collectors, comptrollers, and searchers of the head ports, or their sufficient deputies or servants, must reside at the members or creeks | | | |
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| | 2&3 Edw. VI | 22 | 4, 5 |
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| 2——And Butlerage duties, due on the importation of Wines, are not to be diminished or lessened by virtue of any thing contained in this Act | 6 Geo. I. | 12 | 7 |
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| ——*Vide Plantations* 1 *to* 6, 30, 31. *Ships* 37. | | | |
| 3——Ships and goods already taken, or which shall be taken *(during the present war)* and brought or imported into this kingdom, are not to be exempted from the payment of any customs or duties, nor from being subject to such restrictions and regulations, to which the same are now, or shall hereafter be liable, by virtue of the laws of this kingdom | 29 Geo. II. | 34 | 17 |
| 4——All captures brought into any of his majesty's colonies or plantations in *America (during the present war)* shall, without breaking bulk, be under the joint care and custody of the officers of the Customs, or naval-officers, and the captors, or their agents, until by final sentence they are either cleared, or condemned as lawful prize, or delivered by interlocutory order from the court of Admiralty | 29 Geo. II. | 34 | 5 |
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| 2——The said affirmation or declaration to be in these words, I A. B. *do solemnly, sincerely, and truly declare and affirm*, that, &c. | 8 Geo. I. | 6 | 2 |
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| 2——If the plague actually appears on board any vessel being *to the northward of Cape Finisterre*, the commander is immediately to proceed to the harbour of *St. Helen's Pool*, between the islands of *St. Helen's*, *Tean*, and *North Withell* (being off the islands of *Scilly*), or to such other place as his majesty in council shall from time to time appoint, and make it known to an officer of the Customs there, who is to acquaint some Custom-house of- | | | |


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| ficer of a near port in *England* with it, who is with all ſpeed to ſend intelligence thereof to one of the principal ſecretaries of ſtate; the ſhip muſt wait till his majeſty's pleaſure is known, and none of the crew go on ſhore. In caſe the commander cannot make the iſlands of *Scilly*, or is forced up either of the channels, he muſt not enter into any port, but remain in ſome open road till he receives orders from his majeſty or privy council, and take care to prevent any one from going out of the ſhip, and avoid all intercourſe with other ſhips or perſons. The maſter, or any other perſon on board, for diſobedience herein are to be adjudged guilty of felony, without benefit of clergy.—To be heard and determined in the county where the offence is committed, or where the offender is apprehended | 26 Geo. II.<br>29 Geo. II. | 6<br>8 | 2<br>2 |
| QUARENTINE—When any place is infected with<br>3 the plague, or order made by his majeſty concerning quarentine, if any veſſel attempts to enter into any port as above (Art. 1.) the principal officer of the Cuſtoms, or perſon appointed to ſee quarentine performed, muſt go off, or cauſe ſome other perſon to do ſo, and at a convenient diſtance demand the name of the ſhip, and commander, at what places the cargo was taken on board, what places ſhe touched at in her voyage, and whether any, and which of them, were infected with the plague; how long ſhe had been in her paſſage, how many perſons were on board when ſhe ſet ſail, whether any and what perſons on board during the voyage had been, or are infected with the plague, how many died in the voyage, and of what diſtemper; what veſſels he or any of his ſhip's company, with his privity, went on board, or had any of their company on board his veſſel in the voyage, to what place ſuch veſſels belonged, and the true contents of his lading to the beſt of his knowledge? If it appears that any perſon on board is infected, or the ſhip is obliged to perform quarentine, the officers of his majeſty's ſhips of war, forts, or gariſons, or any other officers are, upon notice given them, to oblige her to go to the place appointed for that purpoſe by any force or violence neceſſary ——<br>4 ——If the veſſel came from a place infected, or has any body on board infected, the commander, or perſon having charge, concealing it, is guilty of felony, without benefit of clergy; and not making a true diſcovery in any other of the aforeſaid particulars, forfeits 200 l. — | 26 Geo. II. | 6 | 3 |


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| 6——A commander of a veſſel having notice to perform quarentine, if he goes on ſhore, or on board any other veſſel, or knowingly ſuffers any ſeaman or paſſenger to do ſo (without licence) before quarentine is duly performed, or does not cauſe the veſſel and her lading to be conveyed to the places appointed for that purpoſe reſpectively, within convenient time after due notice, is to forfeit 500 l. for every offence; and any perſon ſo quitting the veſſel may be compelled to return on board, and for every offence is to ſuffer ſix months impriſonment, and forfeit 200 l. | 26 Geo. II. | 6 | 5 |
| 7——The proper officers authorized to put in execution the orders of his majeſty in council, are to compel perſons obliged to perform quarentine to repair, and cauſe the goods comprized in ſuch orders to be conveyed, to the houſes, lazarets, or other places provided for their reception | 26 Geo. II. | 6 | 7 |
| 8——Perſons wilfully refuſing, or neglecting to repair thither, within convenient time after due notice, or eſcaping, or attempting to eſcape from thence, before quarentine is duly performed, may be compelled to repair or return thither by ſuch force as the caſe may require; and the perſon ſo refuſing or neglecting to repair thither, or actually eſcaping from thence, is to be adjudged guilty of felony, without benefit of clergy | 26 Geo. II. | 6 | 8 |
| 9——Any perſon not infected entering into a houſe, lazaret, or other place, while perſons infected with the plague or under quarentine are there, and attempting to return from thence (unleſs by proper licence) may be compelled by the watchmen, or guard upon duty, to return thither and perform quarentine; and in caſe of actual eſcape before it is duly performed, ſhall be adjudged guilty of felony, without benefit of clergy | 26 Geo. II. | 6 | 10 |
| 10——Any officer of the Cuſtoms or other perſon, whoſe buſineſs it is to execute the orders concerning quarentine, for every wilful breach or neglect of duty, is to forfeit his office, and be incapable of a new grant thereof, and alſo forfeit 100 l. and for embezzling, or wilfully damaging | 26 Geo. II. | 6 | 11 |


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| 13——When any goods liable to quarentine have been opened and aired in such place and manner, and for such time, as directed by the orders abovementioned, and the orders have been duly complied with, and a certificate thereof given by the chief superintendant, and proof made thereof by the oaths of two credible witnesses before any of the officers mentioned above (Art. 12.) such officer is required to make a certificate and return thereof to the commissioners of the Customs in *Great-Britain* or *Ireland*, or to the governor or commander in chief upon the place in the islands abovementioned respectively, and thereupon they are to be discharged from any further detention on that account, by order of any two of the said commissioners, or of such governor respectively | 26 Geo. II. | 6 | 15 |
| 14——Any person demanding or taking any fee or reward for any oath, order or certificate, directed by this Act, forfeits 100 l. | 26 Geo. II. | 6 | 16 |
| 15——Any person appointed to see quarentine duly performed, or appointed as a watchman in that case, if he deserts from his duty, or knowingly suffers any person, ship, goods or merchandize, to depart, or be conveyed from the place appointed for performance of quarentine, unless by | 26 Geo. II. | 6 | 17 |

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| proper licence, or any person directed to give a certificate of a ship's having duly performed her quarentine or airing, if he knowingly gives a false one, is to suffer death, as in cases of felony, without benefit of clergy ——— | | | |
| QUARENTINE—Any person wilfully concealing from 16 the officers of quarentine, or clandestinely conveying any letters, goods or merchandize, from a ship under, or liable to perform quarentine, or from any other place where goods are performing quarentine, is to suffer death, as in cases of felony, without benefit of clergy ——— | 26 Geo. II. | 6 | 18 |
| 17 ——When any part of *Great-Britain*, *Ireland*, or the isles of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, or *France*, *Spain*, *Portugal*, or the *Low Countries*, are infected with the plague, his majesty may by proclamation prohibit any small boat or vessel, under the burthen of twenty tons, from going out of any port of *Great-Britain*, *Ireland*, or the aforesaid islands, till security is given by the master, in the penalty of 300 l. that she shall not go to, or touch at any country, port or place, mentioned for that purpose in such proclamation, and that no person on board her shall go on board any other vessel at sea, and that he shall not suffer any person to come on board her from any other vessel at sea, and that he shall not receive any goods or merchandize out of any other vessel. | | | |
| 18 ——Any boat or vessel going out before such security (required by proclamation) is given, is forfeited to the use of his majesty, and may be seized, sued for, and recovered in the court of Exchequer at *Westminster*, *Edinburgh*, or *Dublin*, or the proper courts of the isles before mentioned; and the master and every mariner convicted of sailing in her, by the oath of a credible witness before a justice of the peace where the offender is found, is to forfeit 20 l. one moiety to the informer, and the other to the poor of the parish; to be levied by distress and sale of the offender's goods, and for want of distress, the offender to be committed to prison for three months; or if the offender is found in the isles of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, and convicted by an action or suit founded on this Act in the proper courts there, he is to forfeit 20 l. and for default of payment suffer three months imprisonment ——— | 26 Geo. II. | 6 | 19 |

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| QUARENTINE—No attainder of felony by this Act 19 shall extend to work corruption of blood, or forfeiture of any goods, chattels, lands, tenements, or hereditaments | 26 Geo. II. | 6 | 22 |
| 20——Pecuniary forfeitures by this Act (except Article 18) are to be recovered by action of debt, bill, plaint, or information in any court of record at *Westminster*, *Edinburgh*, *Dublin*, or in the proper courts of the isles of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*; half to his majesty, and half to the person who sues | 26 Geo. II. | 6 | 3, 4, 5, 11, 16 |
| 21——Orders concerning quarentine, notified by proclamation or in the Gazette, are to be publickly read in churches, or other places of worship, the next Sunday after the receipt of the same, and the first Sunday in every month while such orders are in force | 26 Geo. II. | 6 | 20 |
| 22——No goods liable to infection, coming from the *Levant* without a clean bill of health, shall be landed in any part of *Great-Britain*, *Ireland*, *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*, unless it shall appear to the satisfaction of his majesty, or his privy council, that the goods have been sufficiently opened and aired in the lazarets of *Malta*, *Ancona*, *Venice*, *Messina*, *Leghorn*, *Genoa*, and *Marseilles*, or one of them | 26 Geo. II. | 18 | 12 |
| QUARTER-SESSION general—For the several causes and matters that are to be there heard, determined, &c. *vide Apprentices* 8. *Corn* 3. *Fish* 38. *Officers* 11, 15, 20, 21, 30. *Salt* 33, 41, 44. *Ships* 23. *Tobacco* 63, 69. *Wool* 24, 41, 79. | | | |
| R. | | | |
| RAGS—Old rags, Old ropes, or Junk, or Old fishing-nets, for making paper or pasteboard, not regularly entered and landed, forfeited | 11 Geo. I. | 7 | 10 |
| RAISINS, *vide Goods inwards* 6. | | | |
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| RIBBONS, *vide Silk* 3. *Woollen caps*. | | | |
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| RINGS { of copper or latten gilt, *vide Woollen caps*, for curtains, *vide Girdles*, *Woollen caps*. | | | |
| ROPES old, *vide Rags*. | | | |
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| | RULES, orders and directions, annexed to the Book of rates, from pag. 308 to pag. 314. | | | |
| 1 | RUM, imported in casks not containing 20 gallons at the least (except for the seamen's use) forfeited, or the value; but if it appears to the satisfaction of the principal officers of the Customs, to be imported without fraud or concealment, may be admitted to entry ——— *Vide Arrack* 9. | 5 Geo. I.<br>27 Geo. II. | 11<br>18 | 2<br>4 |
| 2 | ——Or SPIRITS of the *British* sugar plantations imported directly into *Great-Britain*, may, on entry, and before payment of the duty of excise, be landed and put into warehouses, provided by the proprietor or importer, and approved of by the commissioners of Excise, under the joint locks of the proprietor and warehousekeeper; security being first given to pay the said duty (according to the gauge at landing) as soon as such Rum or Spirits shall be sold, or at the end of six months, if they shall not be then sold ——— | 15 and 16 Geo. II.<br>23 Geo. II. | 25<br>26 | 1, 7<br>2 |
| 3 | ——If the duty is not paid at the expiration of the said six months, the commissioners may cause such Rum or Spirits to be sold by auction; and out of the produce discharge the duty and all expences, and pay the surplus, if any, to the proprietor ——— | 15 and 16 Geo. II.<br>23 Geo. II. | 25<br>26 | 9<br>2 |
| 4 | ——Landed without being entered at the Custom-house and with the collector of Excise, or without a warrant from the proper officers, or without the presence of an excise-officer, forfeited; one moiety to his majesty, the other to such person as shall seize, inform or sue for the same ——— | 15 and 16 Geo. II.<br>23 Geo. II. | 25<br>26 | 3<br>2 |
| 5 | ——May from time to time be delivered out of such warehouses (but not in less quantities than one cask, containing at least 20 gallons, unless it was for the use of the seamen in the voyage) on paying the duty, and producing to the warehousekeeper, and officer appointed to attend, a warrant or certificate from the collector, certifying such payment ——— | 15 and 16 Geo. II.<br>23 Geo. II. | 25<br>26 | 5, 6<br>2 |
| 6 | ——Warehousekeepers, and officers appointed to attend warehouses, are to enter in proper books accounts of all Rum, &c. which shall be brought into, and carried out of their respective warehouses; and at the end of every six months transmit an account thereof upon oath to the commissioners of Excise, together with what is remaining; and if it | 15 and 16 Geo. II.<br>23 Geo. II. | 25<br>26 | 4<br>2 |




shall

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| shall appear to the said commissioners, that any of the said Rum, &c. has been delivered out before payment of the duty, then such warehousekeepers and officers respectively offending, shall be disabled to hold any publick office, and also forfeit 100 l. —— | | | |
| RUM—No Rum nor Spirits of *America* (except of 7 the growth or manufacture of his majesty's sugar colonies there) may be imported into *Ireland*, unless shipped in *Great-Britain* in ships legally navigated, upon forfeiture thereof or the value, together with the ship and all her furniture —— | 6 Geo. II. | 13 | 4 |
| ——*Vide Ireland* 4. | | | |
| ——*Vide Arrack* 1, 2, 4, 7. *Brandy* 3, 9, 8, 10, 11. *Coffee* 34, 35, 36. *Plantations* 52. | | | |
| RUSSIA company—Any *British* subject may be free 1 of it, upon payment of 5 l. for admission —— | 10&11W.III. | 6 | 1, 2 |
| 2——Any person free of this company may import, in *British*-built ships legally navigated from *Russia*, any goods of the growth, produce, or manufacture of *Persia* (provided such manufactures are made of the growth or produce of *Persia*) purchased by barter with, or the produce of woollen or other goods exported from *Great-Britain* to *Russia* (except gold or silver in coin or bullion) and from thence carried into *Persia*, to the truth whereof the importer is to make oath; paying the same Customs as such goods are liable to, if imported from the *Levant* seas by any person belonging to the *Turkey* company.—But by 23 Geo. II cap. 34. Raw silk of the growth or produce of *Persia* may be imported under the same regulations, although the goods with which they are purchased are not carried from *Russia* into *Persia* — | 14 Geo. II. | 36 | 1, 2 |
| 3——If any doubt shall arise, whether any of the goods so imported be of the growth, &c. of *Persia*, or not, or were imported contrary to this Act, and for that reason shall be seized as forfeited, the proof thereof shall be incumbent on the importer or claimer —— | 14 Geo. II. | 36 | 4 |
| 4——Wrought silks, and other manufactures of *Persia*, mentioned in Act 11 and 12 Will. III. cap. 10. are not to be worn in this kingdom, but are to be under the regulations mentioned in the said Act —— | 14 Geo. II. | 36 | 3 |
| ——*Vide East-India*, *Art.* 28 *to* 39. | | | |
| 5——Nothing in this Act is to deprive the *East-India* company from enjoying their full powers, privileges, &c. —— | 14 Geo. II. | 36 | 6 |
| ——*Vide Goods inwards* 6. | | | |


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| SADDLE-TREES, *vide Girdles.* | | | |
| SAILCLOTH, *British*-made, the bounty and regulations thereon, pag. 363. | | | |
| 1 ——*British*-made, for which bounty has been given on exportation, afterwards relanded, is forfeited; and every person concerned in bringing back, or relanding the same, forfeit 2 s. for every ell | 12 Ann.<br>27 Geo. II. | 16<br>18 | 3<br>6 |
| 2 ——Every ship or vessel built in *Great-Britain*, or his majesty's plantations in *America*, upon her being first navigated, is to be furnished with a complete set of new sails of sailcloth manufactured in *Great-Britain*, which shall, *bonâ fide*, belong to such ship, on forfeiture of 50 l. by the master thereof | 9 Geo. II.<br>19 ——<br>24 ——<br>26 —— | 37<br>27<br>52<br>32 | 4<br>11<br>3<br>3 |
| 3 ——Every manufacturer must affix or impress a stamp, containing his name and place of abode, on every piece of sailcloth made by him<br>4 ——If any person shall sell or expose to sale, or work up into sails any piece of *British* sailcloth, without being so stamped, and be convicted thereof by the oath of a credible witness, before one or more justices of the peace of the county, &c. where the offence is committed, he is to forfeit 10 l. for every piece<br>5 ——Any person wilfully cutting off or obliterating such stamp, or using a stamp containing the name and place of abode of any other person, is upon conviction to forfeit 5 l. for every offence; to be recovered by distress and sale of the offender's goods, by warrant from two or more justices, to be applied to the use of the informer | 9 Geo. II. | 37 | 3 |
| 6 ——Or CANVAS, foreign made, usually entered as *Hollands duck* or *Vitery canvas*, fit to be made use of for making sails, upon importation thereof into *Great-Britain*, to be stamped at landing by a stamp, to be provided by the commissioners of the Customs, of eight inches diameter, dipped in red lead mixed with linseed oil well boiled, expressing the place and port where they are entered | 19 Geo. II.<br>26 Geo. II | 27<br>32 | 5, 6<br>3 |
| 7 ——For counterfeiting such stamp, or the impression, or knowingly selling any foreign sailcloth with a counterfeit stamp, the penalty is 50 l. | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 6<br>3 |
| 8 ——No person in *Great-Britain*, or his majesty's plantations in *America*, may make into sails or tarpawlins any foreign sailcloth or can- | | | vas, |

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| vas, not so stamped, on forfeiture thereof; and the person so offending, on conviction thereof by the oath of a credible witness before a justice of the peace of the county &c. where the offence is committed, is to forfeit 50 l. for every sail or tarpawlin, for the use of the informer; to be levied by distress and sale of his goods, by warrant from two justices of the peace of the county &c. where the offence is committed; and for want of such distress, to be committed to gaol for six months, or until he pays the penalty | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 7<br>3 |
| 9 Any person making up foreign sailcloth or canvas into sails, must place the stamps on the after side of such sails, and in such manner, that the number of stamps may appear proportionable to the number of bolts or pieces in each sale, on forfeiture of such sails, and 10 l. for every offence | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 8<br>3 |
| 10 No person may alter or mend a sail of foreign sailcloth or canvas, not so stamped, on forfeiture of 20 l. | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 9<br>3 |
| SAILCLOTH—Every sailmaker or other person in 11 *Great-Britain*, or his majesty's plantations in *America*, must impress on every new sail he makes a stamp of eight inches diameter, dipped in lamp-black mixed with linseed oil well boiled, containing his name and place of abode in plain distinct letters and words at length, on forfeiture thereof, and of 10 l. for every new sail delivered to any captain or master of a vessel without such stamp | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 10<br>3 |
| 12 Sailcloth of the manufacture of *Ireland* imported into *Great-Britain* (during the continuance of a bounty on exportation granted by an Act of the parliament of *Ireland* 19 Geo. II.) is subject to a new duty, which see pag. 63. | 23 Geo. II. | 32 | 1, 3 |
| 13 No Canvas or Sailcloth may be imported from *Ireland*, but in whole and entire bolts or pieces; and if the loops or double threads of the bolts (which are directed to be part of the warp in the middle of that end of the web which is last in weaving) are cut off; or if the bolts have a stamp importing the payment of either of the bounties, they shall be deemed to have received the bounty | 23 Geo. II. | 32 | 2 |
| 14 If any dispute arises about the duty which ought to be paid, such duty is to be ascertained in the same manner, and under the same forfeitures and penalties, as upon goods subject to payment of duty *ad valorem* | 23 Geo. II. | 32 | 5 |

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| 15——Upon the importation of Canvas or Sailcloth from *Ireland*, the proper officer of the Customs may open, view, and examine the same, and if it appears that the said bounty has been paid, and no regular entry made at importation, the canvas or sailcloth so omitted to be entered shall be forfeited, and may be seized by any officer of the Customs —— | 23 Geo. II. | 32 | 4 |
| SAILS—Every master of a vessel, belonging to any 1 of his majesty's subjects, navigated with, or having on board any foreign-made sails, is, at the time of reporting his ship, to make an entry and report upon oath of every such sail, and, before the ship is cleared, to pay for them the same duty as by 12 Ann. cap. 16. is laid upon foreign-made sails imported by way of merchandize, on forfeiture of the sails to his majesty, and 50l. for every offence by the master; and such sails are to be stamped at the port of entry, in the same manner as directed for foreign sailcloth —— ——*Vide Sailcloth* 6. | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 1, 2<br>3 |
| 2——But if the master, before the ship is cleared, declares his intention of not paying the duty, and delivers up the sails to the officer of the Customs, the sails only are to be forfeited – | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 3<br>3 |
| 3——No Captain of a ship coming from the *East-Indies* liable to this duty or forfeiture for any foreign made sails, *bonâ fide*, brought from the *East-Indies* —— | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 4<br>3 |
| 4——Pecuniary penalties and forfeitures by this Act (not otherwise directed and applied) may be prosecuted in any of his majesty's courts of record in *Great-Britain*, or such of his majesty's plantations in *America* where the offence is committed; one moiety to his majesty, the other to the prosecutor ——*Vide Sailcloth* 2. | 19 Geo. II.<br>26 Geo. II. | 27<br>32 | 12<br>3 |
| SALE, publick, in what cases to be made, *vide Alamodes* 9, 10. *Brandy* 8. *Coffee* 26, 27. *East-India* 4, 35. *Goods inwards* 22, 24, 52. *Rum* 3. *Seizures* 20. *Ships* 8. *Silks* 2, 17. *Tea* 4, 6, 8. *Wines* 9. *Wool* 47, 81. *Page* 314, 372. | | | |
| SALMON, *vide Fish* 27, 28. | | | |
| SALT—Ships laden with salt hovering on the coast, 1 and not proceeding directly to some port, may be compelled by the officers of the Customs or Salt duties, to come into port; officers to continue on board, till the salt is unladen, or the ship departs for her intended voyage; neglecting to enter and unlade the salt, or to proceed on her voyage in 20 days, the salt forfeited, and double the value to be recovered of the master —— | 1 Ann.<br>5 Geo. II. | 21<br>6 | 7<br>1 |

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| SALT—Officers of the Customs or Salt duties may search any vessel lying in port, or riding on the sea-coasts; and if any salt, not duly entered, be found on board any vessel in which it was not imported, it is forfeited, or the value; and the master is subject to the same penalties and forfeitures, as if it had been landed without entry —— | 5 Geo. I. | 18 | 22 |
| 3——Officers obstructed, every offender is to forfeit 40 l. —— | | | |
| 4——Neglecting, or refusing to enter or unlade salt for the space of 20 days after a ship is come into port, or within that time to depart and proceed regularly on her voyage to some other place (unless permitted to make longer stay by the chief officer of the Customs) the salt on board is forfeited, and double the value to be recovered of the master. | 1 Ann. | 21 | 7 |
| 5——Imported in ships under 40 tons, or otherwise than in bulk (except for the ship's provisions) forfeited, and double the value —— | 1 Ann.<br>5 Geo. II. | 21<br>6 | 8<br>1 |
| 6——Of the produce or manufacture of *Great-Britain* or *Ireland*, or other salt coming from *Ireland* or the *Isle of Man*, may not be imported, or brought into any port or place of *Great-Britain*, nor taken out of any ship or vessel, nor put on shore within any of the said ports or places, upon forfeiture thereof, together with the vessel, and all her tackle and apparel —— | 2 and 3 Ann.<br>5 Ann. | 14<br>8 | 1<br>art. 8 |
| 7——Persons delivering, conveying, or assisting, forfeit 20 l. each, or six months imprisonment —— | | | |
| 8——Such salt may be seized within two months, and if not claimed within 20 days, and security given for the value, the salt and ship are to be sold to the best advantage —— | 2 and 3 Ann. | 14 | 2 |
| 9—Salt (from *Ireland* or other foreign parts) taken in for the necessary provision of the ship, or for curing fish, which may be landed, but entry thereof must be made within 10 days after coming into port, and the duties paid or secured before landing, upon forfeiture, and double the value —— | 2 and 3 Ann.<br>5 Geo. I. | 14<br>18 | 6<br>18 |
| Except 10—Salt regularly entered and exported to foreign parts, and the ship forced in by stress of weather, &c. in which case the salt may be landed within 20 days after coming in, provided the duties be again paid down (before relanding) for the whole quantity of salt entered for exportation —— | 2 and 3 Ann. | 14 | 4 |

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| Except 11—Carried coastwise by certificate | 2 and 3 Ann. | 14 | 3 |
| Except 12—Taken in by fishermen to cure fish at sea, upon oath before the salt-officer that it was taken on board from some port of *Great-Britain*, mentioning the place, and not out of any vessel at sea | 2 and 3 Ann. | 14 | 5 |
| SALT—Imported from *Jersey*, *Guernsey*, *Sark*, and *Alderney*, liable to the same duties as any other foreign salt | 5 Geo. I. | 18 | 11 |
| 14——From *Ireland*, or other foreign parts, though taken on board for necessary provision for the ship, or for curing fish, not entered within ten days after coming into port, and before the landing, &c. is forfeited, with double the value by the master of the ship, or the owner of the salt | 2 and 3 Ann.<br>5 Geo. I. | 14<br>18 | 6<br>18 |
| 15——Foreign, landed before entry, and the excise duty be satisfied, or without a warrant from the collector, or officer appointed for the duty on salt, is forfeited, or the value thereof, and 10 s. per bushel; and every person concerned is to forfeit 100 l. | 5&6W.&M.<br>5 Geo. I.<br>9&10W.III.<br>5 Geo. II.<br>26 Geo. II. | 7<br>18<br>44<br>6<br>3 | 4<br>24<br>6<br>1<br>1 |
| 16——The persons in whose custody such salt is found, are liable to the same penalties, as if they had been the importers; unless they make it appear from whom they had it | 1 Ann. | 21 | 3 |
| 17——Imbezzled after importation, and before warehousing, the forfeiture is 20 s. for every bushel of 84 ℔ | 5 Geo. I.<br>5 Geo. II.<br>26 Geo. II. | 18<br>6<br>3 | 4<br>1<br>1 |
| 18——Cellared and locked up, may not be removed without a warrant or permit for the conveyance, upon forfeiture thereof, besides 10 s. per bushel, and 20 l. for every such offence; to be recovered of the importer, and of every person concerned in the removal | 5 Ann. | 29 | 2 |
| 19——Importers to be charged with the full quantity of salt cellared, though upon clearing such cellar or warehouse there may appear to be a deficiency | 5 Ann. | 29 | 17 |
| 20——At the end of every fishing season, the officer is to take an account of the salt remaining, which must be forthwith locked up as before; and the proprietors are to deliver them an account upon oath, of the quantity of fish exported (confirmed by a certificate of the officers of the port of exportation) or of the red or white herrings entered for home-consumption, on which the said salt had been used. But as to white herrings sent to foreign markets immediately from sea without being brought into port by the society of the free *British* fishery, the quantity is to be ascertained by the oath of the society's superintendant before | 5 Geo. I.<br>8 Geo. I.<br>8 Geo. I.<br>5 Geo. II.<br>26 Geo. II.<br>26 Geo. II. | 18<br>4<br>16<br>6<br>3<br>9 | 1<br>3, 1<br>3,<br>1<br>1<br>5, a jul |

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| | a justice of the peace, or officer of the salt duties; and a certificate under the hands of their secretary and accountant, either that it appears by the letters or accounts from their correspondents or agents, to whom such fish were consigned, that they have come to their hands, or that such fish have been lost at sea | | | |
| 21 | But if delivered over by the proprietors to any other persons for the curing of fish, it must be so expressed in his accounts, and made appear by oath or otherwise, that it was so used, upon forfeiture of 50 l. and the persons to whom delivered must, upon oath likewise, give an account of the salt by them used in the curing of fish exported; confirmed by the certificate of the officers of the port of exportation | 5 Geo. I.<br>8 Geo. I.<br>11 Geo. I.<br>5 Geo. II.<br>26 Geo. II. | 18<br>4<br>30<br>6<br>3 | 1<br>10<br>41<br>1<br>1 |
| 22 | Such salt not so accounted for within three months, after the expiration of each year, the forfeiture is 10 s. per bushel | | | |
| 23 | Such salt as cannot be accounted for, having been sold, given away, or used for any other purpose, the proprietor, or the person to whom delivered, and the buyer, are each of them to forfeit 20 s. per bushel; $\frac{1}{3}$ to the use of his majesty, and the remainder to the informer or suer | 5 Geo. I.<br>5 Geo. II.<br>26 Geo. II. | 18<br>6<br>3 | 2<br>1<br>1 |
| 24 | In default of payment within 14 days, if sufficient effects cannot be found, the offenders must be sent to the house of correction, for any time not exceeding three months | | | |
| SALT 25 | Fish cured with salt, delivered out of warehouses, not exported while good and merchantable, may be destroyed in the presence of an officer, and his certificate thereof accepted instead of that for exportation | 8 Geo. I. | 4 | 4 |
| 26 | Foreign salt from *Scotland* into *England* and all salt brought coastwise—May not be delivered, nor a warrant granted for the landing, till a certificate of the true quantity on board, signed by the custom and salt-officers of the loading-port, be produced to the salt-officer of the delivering-port, and oath be made before the salt-officer by the master, mate, or boatswain, that to his knowledge there has not been taken on board any salt since he came from such port, upon forfeiture of double the value, and 10 s. per bushel | 5&6W.&M.<br>9&10W.III.<br>5 Geo. I.<br>5 Geo. II.<br>26 Geo. II. | 7<br>44<br>18<br>6<br>3 | 9<br>12<br>20<br>1<br>1 |
| 27 | Part only of such salt landed, and the ship proceeding with the remainder, the quan- | | | |



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| tity delivered must be certified by the officers, on the back of the cocket, transire or other warrant, or else by a separate certificate under the hand and seal of the officers | | | |
| 28——Officers at the delivering-port may demand a sight of the permit and cocket, and are to weigh the salt upon unlading; and if found to be more in weight than expressed in such permit and cocket, the surplusage is forfeited | 10&11W.III.<br>5 Geo. I.<br>5 Geo. II. | 22<br>18<br>6 | 12,13<br>21<br>1 |
| 29——Masters refusing to shew the permit and cocket, the salt may be seized and detained; and if not produced within four days, the salt is forfeited | 26 Geo. II | 3 | 1 |
| SALT—For which the duties have been drawn back, 30 fraudulently relanded, without entry and repayment of the duties; the offender is to forfeit double the value thereof, and 10 s. per bushel, and to be subject to such other penalties and forfeitures as in case of foreign salt illegally landed——*Vide Salt* 15. | 5 & 6W.&M.<br>9 & 10W.III.<br>5 Geo. II.<br>26 Geo. II. | 7<br>44<br>6<br>3 | 20<br>27<br>1<br>1 |
| 31——Landed in *Ireland*, not to have any drawback, unless entered outwards for some port in *Ireland* | 5 Ann.<br>5 Geo. II.<br>26 Geo. II. | 29<br>6<br>3 | 13<br>1<br>1 |
| 32——Shipped for *Ireland*—Debentures not to be made out, nor drawback allowed, till a certificate, under the hand of the collector of some port in *Ireland*, of the particular quantity there landed, be produced; the drawback may not be allowed for any more than such quantity | 1 Ann.<br>5 Geo. II.<br>26 Geo. II. | 21<br>6<br>3 | 11<br>1<br>1 |
| Except The allowance for waste, being four bushels for every forty bushels of white salt, and two bushels for every 40 bushels of rock salt | 5 Ann. | 29 | 14 |
| 33——Shipped for *Ireland*, and lost at sea by sinking of the ship, or taken by enemies; upon due proof made within two years, by the oaths of two credible witnesses before the justices of the peace at the general quarter-sessions, and their certificate thereof produced, the drawback may be allowed, or the security vacated | 4 and 5 Ann.<br>5 Geo. II.<br>26 Geo. II.<br>26 Geo. II. | 12<br>6<br>3<br>32 | 11<br>1<br>1<br>7 |
| 34——After put on board any boat, barge, &c. in order to be exported to foreign parts, may not be taken out, unless to be put into the ship wherein it is to be exported; nor landed in *Great-Britain*, except in the presence of a salt-officer, upon forfeiture of the boat, &c. goods, and 20 l. by every person concerned, or six months imprisonment | 5 Geo. I.<br>26 Geo. II. | 18<br>3 | 23<br>1 |

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| 35 into port by ſtreſs of weather, or other unavoidable neceſſity, ſalt-officers may go and remain on board till the ſalt be re-entered, or the ſhips proceed on their voyages | 1 Ann. | 21 | 12 |
| 36——Such ſalt may be relanded within 20 days, upon due entry and repayment of the duty for the whole quantity entered outwards | 2 and 3 Ann. | 14 | 4 |
| 37——Refuſing officers to come on board, penalty 20 l. | 5 Geo. II. | 6 | 1 |
| 38——Unladen before due entry, or repayment of duty, forfeited, with the whole cargo remaining on board | 26 Geo. II. | 3 | 1 |
| 39——Shipped for exportation, or to be carried coaſtwiſe—The particular quantity muſt be expreſſed in the cocket, which muſt be ſigned by the ſalt-officer, and given without fee or delay; and if the ſhip puts into any port of *Great-Britain*, the officers of the cuſtoms and ſalt-duty may demand a ſight thereof; and upon oath made before the collector or cuſtomer, that they have juſt cauſe to ſuſpect that there is leſs on board than expreſſed in ſuch cocket, the ſalt may be weighed | 1 Ann. | 21 | 13 |
| 40——If upon weighing, a deficiency be found, after a reaſonable allowance made for waſte, &c. the remainder is forfeited | | | |
| 41——Shipped for exportation, or to be carried coaſtwiſe—Periſhed by the ſinking of the ſhip before gone out of port, and before the exporter is entitled to the drawback; upon proof of ſuch loſs before the juſtices of the peace at the general quarter-ſeſſions, they are to grant the exporter or proprietor a certificate thereof; which being produced to the officers, they are to permit the like quantity, therein mentioned, to be bought, without payment of any duty of exciſe | 2 and Ann. | 14 | 10 |
| —Or ſuch ſalt loſt, in carrying down the river to be ſhipped for exportation, or loſt after it is ſo ſhipped, and before the exporter is intitled to a debenture, and proof thereof made as above, the certificate ſhall be applied by the collector of the duties on ſalt to diſcharge and vacate the ſecurity given for the duty of ſo much as appears thereby to be loſt | 26 Geo. II. | 32 | 6 |
| 42——Not to be ſhipped in order to be ſent coaſtwiſe by a retailer or ſhopkeeper, till it be made appear by oath or otherwiſe, before the officers, that the duty has been paid, or ſecured to be paid, or that it was bought of ſome other retailer, or ſhopkeeper, that had paid the duty | 5&6W.& M.<br>9&10W. III.<br>5 Geo. II.<br>26 Geo. II | 7<br>44<br>6<br>3 | 8<br>11<br>1<br>1 |

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| 44——Belonging to *British* subjects that have paid the duty, perished or lost in any port of *Great-Britain*, or shipped coastwise, and lost at sea by storms, &c. upon proof of such loss, and that it was not occasioned by leakage or negligence, made by the oaths of two or more credible witnesses (whereof the master or mate to be one) before the justices of the peace at the general quarter-sessions, they are to grant a certificate of such proof being made; which being produced to any of the officers appointed to collect the duty upon salt, he is to permit the like quantity to be bought free of excise | 5&6W.&M.<br>9&10W.III.<br>2 and 3 Ann.<br>8 Geo. I.<br>5 Geo. II.<br>26 Geo. II. | 7<br>44<br>14<br>4<br>6<br>3 | 21<br>28<br>18<br>11<br>1<br>1 |
| 45——Imported, not of the product of *Great-Britain*, to be deemed foreign, and charged accordingly | 5&6W.&M. | 7 | 13 |
| 46——Exported to the *Isle of Man*, *Jersey*, or *Guernsey*, entitled to the drawback | 2 and 3 Ann. | 14 | 9 |
| 47——Any saltmaker, importer of salt, or any refiner or proprietor of rock salt, refusing, upon due request or demand made by the salt-officer, in the day-time, or in the night in the presence of a constable or other lawful officer of the peace, to permit such officer to enter his works, warehouses, or other places by him made use of for making, laying, refining, or keeping of salt, is to forfeit 40 l. for every such offence | 1 Ann. | 21 | 2 |
| 48——Rock salt, Salt rock, or Refined salt exported to parts beyond the seas—The exporter to be paid by the salt-officer, for every bushel of rock salt or salt rock, after the rate of 65 ℔ to the bushel, and of refined salt, after the rate of 56 ℔ to the bushel, all the duties which have been paid for the same, within two days after demand, on a debenture to be prepared by the collector of the Customs, verified by the searcher as to the quantity shipped; the oath of the exporter or his agent being first taken that the duties were paid, and that it is to be exported beyond the seas, and not relanded in *Great-Britain*; which debenture is to be given without fee or reward | 10&11W.III.<br>1 Ann. | 22<br>21 | 7<br>9 |

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| 49 board any vessel for exportation, or to be carried coastwise, without being first weighed by the officers appointed by the commissioners of Excise, and a permit or certificate of the quantity obtained, upon penalty of forfeiture of the salt, and 10 s. per bushel, unless the officer refuses, or does not attend to weigh it, or refuses a permit or certificate when weighed | | 10&11 W. III. | 22 | 10, 11 |
| 50——The officer refusing such permit (which is to be given gratis) is to forfeit 5 l. to the person grieved | | | | |
| 51——Carried coastwise by cocket or transire twenty miles by sea or more, or from the port of *Great Yarmouth* to *Lowstoff* or *Southwold Bay*, although to a member or creek of the port from whence it is first shipped off, the allowance to be made for waste is three bushels for every forty bushels of white salt, and one bushel and an half for every forty bushels of rock salt | | 5 Ann.<br>6 Ann. | 29<br>12 | 4<br>1 |
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| 52——The allowance to be made but once, though the salt should be carried coastwise from several ports, or members of ports | | | | |
| 53——Foreign or *English*, Rock or Refined salt—The exporter to have no greater allowance on prompt payment, and for waste, and upon exportation of the same, than what was paid or secured for the duty at first | | 5 Ann.<br>5 Geo. II.<br>26 Geo. II. | 29<br>6<br>3 | 16<br>5<br>1 |
| 54——*English* to have nine months, and rock salt twelve months for payment of excise | | 5 Ann. | 29 | 5 |
| 55——*Scots*—Imported into *England*, to pay 2 s. 4 d. per bushel during the continuance of 2 s. 4 d. per bushel on *English* salt, imposed by 9 and 10 Will. III. cap. 44. | | | | |
| 56——And during the said time, no salt may be brought from *Scotland* to *England* by land in any manner, upon forfeiture thereof, with the cattle and carriages, and 20 s. per bushel to be recovered of the carrier or owner; and the person carrying the same to be imprisoned by any one justice of the peace for six months, and until the penalty be paid | | 5 Ann. | 8 | art. 8 |
| ——*British*, the drawback and regulations on exportation, pag. 382. | | | | |
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| 2 SEIZURES and forfeitures of ſhips—For the ſeveral cauſes thereof, *vide Ships* 62. | | | |
| 3 SEIZURES of ſhips and goods as forfeited, for unlawful importation and exportation, or for non-payment of duties, may be made only by officers of the Cuſtoms, or perſons authorized by warrant from the Treaſury, or by ſpecial commiſſion under his majeſty's great or privy ſeal; and if made by any other perſons, they are void —— | 13 and 14 Car. II. | 11 | 15 |
| 4 ——Except in the following caſes; viz. *Alamodes* 8. *Arrack* 1, 7. *Brandy* 6. *Cattle* 2, 4. *Fiſh* 1. *Goods inwards* 44, 45. *Ireland* 4. *Plantations* 23, 50. *Wool* 26. | Which ſee. | | |
| 5 ——Officers making colluſive ſeizures of foreign goods, in order to evade the duties, are to forfeit 500 l. and be rendered incapable of ſerving his majeſty; and the importers or owners are to forfeit treble the value of the goods —— | 5 Geo. I. | 11 | 24 |
| 6 ——Officers or proprietors diſcovering their offences to the commiſſioners of the Cuſtoms, within two months, ſo as to convict their accomplices, are to be acquitted —— | 5 Geo. I. | 11 | 25 |
| 7 ——Other perſons ſo diſcovering within three months, are to have half of his majeſty's ſhare —— | 5 Geo. I. | 11 | 26 |
| 8 ——Not proſecuted to effect for the bringing of them to trial and condemnation, by the ſeizer or informer, may be ſeized or informed againſt, or an action brought by way of devenerunt, by any other officer, &c. who is to be eſteemed as the true firſt informer or ſeizer —— | 13 and 14 Car. II. | 11 | 17 |
| 9 ——Officers or informers may not compound any ſeizure, under one-third part of the appraiſed value, upon forfeiture of office —— | 13 and 14 Car. II. | 11 | 18 |
| 10 ——Compoſition of petty ſeizures, *vide pag.* 18. | | | |
| 11 ——In all ſuits and informations upon any Act concerning the importation of goods, if the property be claimed by any perſon as the importer, the *onus probandi* is to lie on the owner or claimer. | 13 and 14 Car. II. | 11 | 23 |
| 12 ——Upon entry of claim to any prohibited or uncuſtomed goods, or to any ſhips, veſſels or boats, ſeized by virtue of any law now in force for the more effectual preventing the exportation of wool; or to any ſhip, veſſel or boat, of 100 tons burthen or under, ſeized for any other cauſe of forfeiture; the claimer | 8 Ann. | 7 | 76 |
| | 15 and 16 Geo. II. | 31 | 8 |

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| must give security in the penalty of 30 l. in the court where prosecuted, to pay the costs; in default whereof, within the time limited by the course of such court, the goods may be recovered ——— *Vide Alamodes* 16. | | | |
| SEIZURES—Foreign goods seized for non-payment 13 of duties, or any other cause—In disputes, whether the duties have been paid, or the goods have been lawfully imported, or legally compounded for, or condemned, or concerning the place from whence imported, the proof is to lie on the owner or claimer ——— | 12 Geo. I. | 28 | 8 |
| 14——In seizures or informations upon the Act of navigation, 12 Car. II. cap. 18. the defendant may have a commission out of the high court of Chancery to examine witnesses beyond the seas, and a competent time allowed before trial; and such examination is to be admitted for evidence, as if given *vivâ voce* ——— | 13 and 14 Car. II. | 11 | 29 |
| 15——In every action, suit, indictment, information, or prosecution commenced against officers of the Customs, &c. for any matter or thing done by virtue, or in pursuance, or execution of this, or any other Act relating to the customs and navigation, the defendants may plead the general issue, and give those particular Acts, and the special matter in evidence for their defence, in any of the courts of justice; and if, upon trial, a verdict pass for the defendants, or the plaintiffs discontinue or forbear their actions, or become non-suited, or judgment be given against them by demurrer or otherwise, the defendants are to have [*full, double or treble*] costs of suits awarded against such plaintiffs, &c. ——— | 13 and 14 Car. II. And the several other Acts on which the officers are to proceed. | 11 | 16 |
| 16——Writs of delivery may not be granted out of the court of Exchequer for goods seized, but upon good security, and only for such goods as are perishable, or where the informer defers or delays coming to as speedy a trial, as the course of that court will permit ——— | 13 and 14 Car. II. | 11 | 30 |
| 17——Forfeitures and penalties may be sued for, prosecuted, and recovered by action of debt, bill, plaint, information, or indictment in his majesty's court of Exchequer, or any other of his majesty's courts of record; wherein no essoign, protection, privilege, or wager of law, or any more than one imparlance, must be allowed or admitted ——— *Vide Prosecutions* 1. | 13 and 14 Car. II. And the other Acts which inflict the forfeitures and penalties. | 11 | 31 |


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| 19 | SEIZURES—Upon seizures of goods run or prohibited, and of the vessels, carriages, horses, &c. which may be tried before the justice of the peace—One or more of the said justices may administer an oath to persons skilled in the nature of the goods, &c. seized, to view the same, and to return the species, quantity, quality, and value thereof to the said justices in a limited time, in order that informations may be exhibited for their hearing and determining such seizures | 12 Geo. I. | 28 | 16 |
| 20 | After condemnation, by the judgment of such justices, the goods, &c. are to be publickly sold to the best bidder, at such places and times as the respective commissioners shall think proper | | | |
| 21 | Of goods liable to duties, forfeited for being shipped or put into any boat, &c. with intent to be exported, or for being unshipped to be laid on land, out of any ship from foreign parts, before the said duties are paid, secured, tendered or agreed for, and all forfeitures and penalties; one moiety of the rate or value thereof is to be for the use of his majesty, his heirs and successors, and the other moiety to the person that seizes, informs or sues for the same | 12 Car. II. And the several other Acts quoted for goods inwards (Art. 25) and those which inflict the forfeitures and penalties. | 4 | 4 |
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| 22 | On all trials of seizures, the seizure, together with the method and form of making it, shall be taken to have been done in the manner as set forth in the information, without any evidence thereof; and all judges and justices of the peace are to proceed to the trial of the merits of the cause, without enquiring into the fact, form, or manner of making the seizure | 9 Geo. II. | 35 | 34 |
| 23 | In any information brought to trial on account of the seizure of any ship or goods as forfeited, | | | |



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| wherein a verdict is found for the claimer, if it appears to the court there was a probable cause of seizure, and is so certified upon the record, the defendant shall not be intitled to any costs, nor the seizer liable to any action, indictment, or prosecution ——— | 19 Geo. II. | 34 | 16 |
| SEIZURES—In any action, indictment or prosecution, 24 brought against any person for seizing any ship or goods, wherein a verdict is given against the defendant, if the court shall certify upon the record, that there was a probable cause of seizure, the plaintiff, besides his ship or goods, or the value thereof, shall not be entitled to above two pence damage; nor to any costs, nor the defendant fined above one shilling ——— | 26 Geo. II. | 32 | 1 |
| 25——The produce of the seizures of prohibited and uncustomed goods, is to be applied towards the support of his majesty's houshold, and of the honour and dignity of the crown ——— | 1 Geo. II. | 1 | 4 |
| SESSION, Justiciary, and Exchequer courts in *Scotland*, the charges of keeping them up to be paid out of the Customs or Excise, yet not to lessen the excrescence due to the commissioners of the equivalent——*Vide Officers* 21. *Victual* 2, 3.— | 10 Ann. | 26 | 108 |
| SHEATHS, *vide Scabbards.* | | | |
| SHEEP, Lambs or Rams, alive, exported; for the first 1 offence the exporter, his aiders or abettors, are to forfeit all their goods for ever, and to suffer a year's imprisonment without bail or mainprise, and then to have their left hands cut off in a market-town, upon a market-day, and be there publickly nailed up ——— | 3 Hen. VI. | 2 | 1 |
| 2——Persons offending a second time, are to be adjudged felons, and to suffer death accordingly ——— | 8 Eliz. | 3 | 1,2,4 |
| 3——The offences to be heard and determined by the justices of oyer and terminer, gaol-delivery, and justices of the peace ——— | | | |
| ——*Vide Cattle* 1, 9. *Wool* 17, *&c.* | | | |
| SHEERS, *vide Girdles, Woollen caps.* | | | |
| SHERIFF, *vide Informations* 12. *Ships* 7, 20, 22, 24. | | | |
| SHIPS inwards, of 50 tons or under, laden with 1 customable and prohibited goods, hovering on the coasts within the limits of any port, or if laden with Brandy, within two leagues of the shore, pretending to be bound to foreign parts, and not proceeding on their voyages, the master may be compelled to give security in treble the value of the goods, to proceed and to land them in foreign parts; on default whereof (unless permitted by | 5 Geo. I. | 11 | 8 |
| | 27 Geo. II. | 18 | 4 |

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| the collector to make a longer ſtay, which muſt not exceed 20 days) the goods muſt be ſecured, and the duties paid; or if they are Wool, or ſuch goods as are prohibited, they will be forfeited — —*Vide Arrack* 9. *Salt* 1. | | | |
| 2 — After the goods are brought on ſhore, and ſecured by the officers, the bond muſt be delivered up — | | | |
| 3 — Or if not brought on ſhore, upon producing a certificate under the common ſeal of the chief magiſtrate of any place beyond the ſeas, or under the hands and ſeals of two known *Britiſh* merchants there reſiding, teſtifying the landing, or upon due proof that the goods were taken by enemies, or periſhed at ſea, the ſaid bond is to be vacated and diſcharged — | 5 Geo. I.<br>27 Geo. II. | 11<br>18 | 9<br>4 |
| 4 — Maſters of ſuch ſhips ſuffering foreign goods to be put out, or Wool, Woolfells, Mortlings, Shortlings, Yarn made of wool, Wool-flocks, Fuller's earth, Fulling-clay, or Tobaccopipe-clay, to be taken in, beſides former penalties, are to ſuffer ſix months impriſonment, without bail or mainprize — *Vide Wool* 17. — | 6 Geo. I. | 21 | 32 |
| 5 — The tonnage of ſuch ſhips is to be meaſured and aſcertained by the following rule, viz. Take the length of the keel within board (ſo much as ſhe treads on the ground) and the breadth within board by the midſhip beam, from plank to plank, and half the breadth for the depth; then multiply the length by the breadth, and that product by the depth, and divide the whole by 94, the quotient will give the true contents of the tonnage — | 6 Geo. I. | 21 | 33 |
| SHIPS — Freighted towards *Great-Britain*, or elſewhere, 6 may not be compelled to come into any port of *Great-Britain*, nor to tarry there againſt the wills of the maſters, &c. and if ſuch ſhips come voluntarily, or be driven in, part of the goods may be delivered, and the duties paid, and the ſhips be permitted to proceed with the remainder, where the maſters, &c. pleaſe, without payment of duties — | 28 Edw. III.<br>20 Rich. II. | 13<br>4 | 3<br>1 |
| — But no Brandy or other Spirits, in caſks leſs than 60 gallons, can be reported for exportation. — *Vide Goods inwards* 17. *Tea* 13. *Arrack* 10. | 28 Geo. II. | 21 | 1 |
| 7 — In diſtreſs — Upon application by, or on behalf of the commander of any ſhip ſtranded, or being in danger of ſtranding, ſheriffs, or the deputies, | | | |

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| justices of the peace, all mayors, bailiffs, or other head officers of the corporations and port-towns, constables, headboroughs, tythingmen, officers of the Customs or Excise, coroners and commissioners of the land-tax, are required to command the constables of the several ports nearest the place to summon persons to assist in preserving such ships and cargoes, and the officers of the Customs and said constables may command ships, riding at an anchor near the place, to assist by their boats, and as many hands as they can conveniently spare: commanders of such ships refusing, or neglecting their assistance, forfeit 100 l. to the commander of the ship in distress | 12 Ann. sess. 2.<br>4 Geo. I.<br>26 Geo. II. | 18<br>12<br>19 | 1<br>1<br>6, 9, 16 |
| 8 Persons acting in the preservation of such ships and cargoes, are to be rewarded within thirty days, on default whereof, the ships and cargoes may be detained by the officers of the Customs; and in case of dispute about the quantum for such service, three justices of the peace may adjust the same. Provided no person appears to claim the goods so saved, the chief officer of the Customs, in the next port, shall apply to three of the nearest justices of the peace, who shall put him, or some other responsible person, in possession thereof; and if not claimed within twelve months, are to be publickly sold (or if the goods be perishable, forthwith sold) and after deduction of charges, the residue is to be transmitted into the Exchequer, there to remain to be applied for by the proprietor | 12 Ann. sess. 2.<br>4 Geo. I.<br>26 Geo. II. | 18<br>12<br>19 | 2<br>1<br>16 |
| 9 Persons not impowered, entering, or endeavouring to enter ships in distress, or molesting the preservation thereof, or defacing the marks of goods saved, before an account thereof be taken, are to make double satisfaction within twenty days, or else to be put to hard labour for twelve months. Persons entering such ships, without leave, may be repelled by force | 12 Ann. sess. 2.<br>4 Geo. I.<br>26 Geo. II. | 18<br>12<br>19 | 3<br>1<br>16 |
| 10 Goods saved from ships in distress, stolen or carried off, the person on whom found is to restore them to the proprietor, upon forfeiture of treble the value | 11 Ann. sess. 2.<br>4 Geo. I.<br>26 Geo. II. | 18<br>12<br>19 | 4<br>1<br>16 |
| *Vide Goods inwards* 51. | | | |
| 11 Holes made in the bottoms, &c. of ships in distress, the pump taken away, or any thing done, tending to the destruction there- | 12 Ann. sess. 2. | 18 | 5 of, |

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| of, the persons so offending are to be made guilty of felony, without benefit of clergy — | 4 Geo. I. | 12 | 1 |
| | 26 Geo. II. | 19 | 16 |
| 2 — Officers of the Customs abusing the trust hereby reposed in them, are to forfeit treble damages to the party aggrieved, and to be rendered incapable — | 12 Ann. sess. 2. | 18 | 7 |
| | 4 Geo. I. | 12 | 1 |
| | 26 Geo. II. | 19 | 16 |
| HIPS — In distress, wrecked, stranded, or cast on shore 3 in his majesty's dominions (whether any living creature be on board or no) any person convicted of plundering, taking away, or destroying any goods or merchandize, furniture, tackle, apparel, provision, or part belonging to her; or of beating or wounding with intent to kill; or obstructing the escape of any persons endeavouring to save their lives from her, or of putting out false lights, with intent to bring any vessel into danger, is to suffer death as a felon, without benefit of clergy. | 26 Geo. II. | 19 | 1 |
| 4 — But if the goods or effects stranded, lost, or cast on shore, are of small value, and stolen without circumstances of cruelty, outrage, or violence, the offender may be prosecuted by indictment for petit larceny, and punished accordingly — | 26 Geo. II. | 19 | 2 |
| 5 — Such goods being stolen, upon information upon oath before a justice of the peace, of their being unlawfully conveyed away, or concealed in any place, or of some reasonable ground of suspicion thereof, such justice may grant warrants for search; and if they are found there, or in custody of any person not legally intitled to keep them, the owner or occupier of the place, or the person upon whom they are found, not immediately delivering them upon demand to the owner or person lawfully authorized to demand them, or not giving a good account how he came by them, is to be committed to gaol for six months, or until he pays the owner treble the value of the goods — | 26 Geo. II. | 19 | 3 |
| 6 — Such goods stolen, or suspected to be so, and offered to sale, may be stopped and seized by the person to whom they are offered, or by any officer of the Customs or Excise, or any peace officer, who must carry them, or give notice of the seizure to a justice of the peace; and if the person who offered them to sale does not, within ten days, prove to the satisfaction of the justice, the property to be in him, or the person who employed him, the goods, by order of | 26 Geo. II. | 19 | 4 |


the

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| the juſtice, are to be delivered over to the uſe of the owner, upon payment of a reaſonable reward for the ſeizure, to be aſcertained by the juſtice; who is alſo to commit the perſon, who offered them to ſale, to gaol for ſix months, or until he has paid treble the value of the goods to the owner | | | |
| 17 —— Any perſon not employed by the maſter, mariners, or owners, or perſons lawfully authorized, who, in the abſence of thoſe who are ſo, ſhall ſave any ſhip or effects, and cauſe them to be carried into port, or to any cuſtom-houſe near, or other place of ſafe cuſtody, immediately giving notice thereof to ſome juſtice of the peace, magiſtrate, or cuſtom-houſe or exciſe officer, or ſhall diſcover to them where ſuch effects are wrongfully bought, ſold, or concealed, ſhall be entitled to a reaſonable reward from the maſter or owners; to be adjuſted, in caſe of diſagreement, in the ſame manner as ſalvage | 26 Geo. II. | 19 | 5 |
| 18 —— Upon oath being made before a proper magiſtrate of any ſuch plunder or theft, or of the breaking any ſhip contrary to 12 Ann. ſeſſ. 2. cap. 18. the examination taken thereupon in writing, is to be delivered to the clerk of the peace of the county, &c. where the fact was committed, or to his deputy, who is to cauſe the offenders to be proſecuted in that county, or any one next adjoining; or, if the fact is committed in *Wales*, in the next adjoining *Engliſh* county. The neceſſary charges are to be paid him by the treaſurer of the county, &c. where the fact was committed, and the amount to be aſcertained by the juſtices of the peace at the general or quarter-ſeſſions. Such clerk of the peace refuſing, or neglecting to proſecute, forfeits 100 l. to any perſon who ſhall ſue for it — | 26 Geo. II. | 19 | 8 |
| 19 —— Such indictments may be laid in the next adjoining county by any other perſon — | | | |
| SHIPS or GOODS ſtranded—The juſtice of the peace, | | | |
| 20 mayor, bailiff, collector of the Cuſtoms, or chief conſtable neareſt the place, muſt forthwith give publick notice for a meeting of the ſheriff, or his deputy, the juſtices of the peace, mayors or chief magiſtrates of towns corporate, coroners, and commiſſioners of the land-tax, or any five of them, who are required to give aid in execution of this Act, and 12 Ann. ſeſſ. 2. cap. 18. and to employ | 26 Geo. II. | 19 | 6 |

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| proper persons in saving the vessels or effects, and to examine persons upon oath concerning them or the salvage, to adjust the quantum of salvage, and distribute it among the persons concerned in case of disagreement; and every one who attends and acts, is to be paid four shillings a day for his expences, out of the goods saved by his care and direction | | | |
| 21 The charges and rewards for salvage not being paid, or security given for it within forty days after the service performed, the officer of the Customs concerned may borrow money to satisfy the same, upon a bill of sale under his hand and seal of the ship or cargo; redeemable, nevertheless, upon payment of the principal borrowed, and interest at four per cent. per annum | 26 Geo. II. | 19 | 7 |
| 22 Persons assembled to save any vessel or effects, are to conform to orders in the following subordination, as the persons happen to be present. In the first place, to the orders of the master, or other officers or owners, or persons employed by them; in the next place, to the orders of officers of the Customs, then of the officers of Excise, then of the sheriff or his deputy, then of any justice of the peace, then of the mayor or chief magistrate of a corporation, then of the coroner, then of the commissioners of the land-tax, then of any chief constable, then of any petty constable, or other peace officer. Any person wilfully acting contrary to such orders, forfeits any sum not exceeding 5 l. to be levied by warrant of a justice of the peace; and for non-payment, the offender is to be committed to the house of correction not exceeding three months | 26 Geo. II. | 19 | 13 |
| 23 For assaulting, wounding, or beating any person lawfully authorised, on account of their acting in the salvage of any vessel or effects, the offender, upon conviction at the assizes, or the general or quarter-sessions for the county, &c. where the offence was committed, is to be transported for seven years | 26 Geo. II. | 19 | 11 |
| 24 Justices of the peace, in case of need, may, in the absence of the high-sheriff, take sufficient power of the county to repel all unjust violence, and to enforce the execution of this Act | 26 Geo. II. | 19 | 12 |

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| SHIPS in distress—The officer of the Customs, who | 25 | acts in preservation thereof, must, as soon as conveniently may be, cause all persons belonging to the ship, or others who can give an account thereof, to be examined upon oath before a justice of the peace, as to the name and description, the name of the commander and owners, and owners of the cargo, of the port from and to which bound, and the occasion of the distress. The examination is to be taken in writing, and a copy to be delivered to the officer of the Customs, with a copy of the account of the goods, who is to transmit it to the secretary of the Admiralty, to be published in the London Gazette, for information of the persons concerned | 26 Geo. II. | 19 | 15 |
| 26 | —Nothing in this Act to extend to *Scotland* | 26 Geo. II. | 19 | 18 |
| 27 | —This Act not to prejudice any in the right to wrecks, or goods that shall be flotsam, jetsam, or lagan | 12 Ann. sess. 2.<br>4 Geo. I.<br>26 Geo. II. | 18<br>12<br>19 | 9<br>1<br>14,16 |
| 28 | —Nor to extend to, or any ways affect the ancient jurisdiction and usage of the Admiralty court of the cinque-ports; but the officers thereof are to have the same power, as other persons in other ports | 4 Geo. I.<br>26 Geo. II. | 12<br>19 | 2<br>10,16 |
| 29 | —These Acts to be read in every parish church, or chapel, of all the sea-port towns of this kingdom, on the Sundays next before Michaelmas-day, Christmas-day, Lady-day, and Midsummer-day —*Vide Wrecks.* | 12 Ann. sess. 2.<br>4 Geo. I.<br>26 Geo. II. | 18<br>12<br>19 | 8, 10<br>1<br>16 |
| SHIPS inwards—Arriving in the port of *London*, from | 30 | foreign parts, may not be above three days in coming from *Gravesend* to the place of discharge, without touching or staying at any wharf, key, &c. adjoining to either shore between *Gravesend* and *Chester*'s key, unless apparently hindered by contrary winds, &c. or other just impediment, to be allowed by the principal officers of the Customs; and in the out-ports they must come directly up to the place of unlading, upon forfeiture of 100 l. —*Vide Ships* 45. | 13 and 14 Car. II. | 11 | |
| 31 | —Upon, or before their arrival, and before any goods are unladen, the masters or pursers for that voyage must, upon oath, make a just and true entry of the burthen, contents and lading of their ships, with the particular marks, numbers, qualities and contents of every parcel of goods on board, to the best of their knowledge; also where laden, of what country built, how manned, who was | 1 Eliz.<br>13 and 14 Car. II. | 11<br>11 | 5<br>2 |


master

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| master during the voyage, and who are owners; and must answer all questions concerning the same, that shall be demanded by the customer, &c. upon forfeiture of 100 l. | | | |
| 32 And upon making such declaration upon oath before any two principal officers of the port, bulk may be broke in any port allowed by law, and duty paid for no more goods than are entered and landed; but upon arrival at the next port, declaration must likewise be made upon oath, before the customer, collector, comptroller, or surveyor, or two of them, of the quantity and quality of the goods landed at the first port, and to whom they did belong. *1st Rule, pag.* 308. | | | |
| 33 No customer, collector, or other officer of the Customs, is to clear inwards any ship or vessel liable to the payment of 6d, per month towards the support of the hospital for seamen, &c. disabled in the merchants service, or grant any warrant or other discharge, or suffer such ship to go out of port, till a certificate is produced of payment of the duty, and that the master is not more in arrear than three months for the same, or is exempted from payment thereof, on forfeiture of 20 l. In case the certificate is not produced to the tide-surveyor when he comes on board to clear the ship, the tide-waiters are to be continued at the expence of the master, or owners, till it is produced | 20 Geo. II. | 38 | 22, 23 |
| SHIPS of war from parts beyond the seas, having 34 any goods on board, may not unlade them till the captain has signified under his hand, to the customer, or collector and comptroller inwards, the names of every importer, with the marks, numbers, quantity and quality of every parcel of goods, and has answered upon oath to such questions as shall be demanded by the said officers, upon forfeiture of 100 l. | 13 and 14 Car. II. | 11 | 3 |
| 35 Such ships liable to all searches and rules as merchant-ships are subject to, except victualling bills and entering.—And captains refusing to make such entries, as well inwards as outwards, the officers may bring all customable and prohibited goods on shore to the King's storehouse | | | |
| 36 Any commander, or other officer of any of his majesty's ships or vessels, receiving, or permitting to be received, any goods or merchandize, other | | | |




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| than for the use of the ship, except Gold, Silver, or Jewels, and except goods of merchants wrecked or in imminent danger, and except goods ordered on board by the lords of the Admiralty, being convicted thereof by a court-martial, to be cashiered, and rendered incapable of any office in the naval service; and moreover to forfeit the value of all such goods so put on board, or the sum of 500 l. one moiety to the informer, or person who shall sue for the same, the other to the use of Greenwich-hospital; to be recovered in any court of record at *Westminster*, or in the high court of Admiralty, at the election of the prosecutor; and the court where judgment shall be given against the offender is, with all convenient speed, to certify the same to the lords of the Admiralty ——— *Vide Plantations* 88, 89, 90. | 22 Geo. II. | 33 | art. 18 and §24 |
| SHIPS inwards—The masters of any ships from foreign 37 parts, or any other person suffering any package to be opened, and the goods imbezzled, carried away, or put into any other form or package, after the ship comes into the port of discharge, are to forfeit 100 l. ——— | 13 and 14 Car. II. | 11 | 4 |
| 38 ——— Or knowing of, or consenting to the unshipping of any goods inwards, without a warrant, and the presence of an officer, are to forfeit the value of the goods ——— | 13 and 14 Car. II. | 11 | 7 |
| SHIPS belonging to the subjects of the *French* king, 39 lading or unlading any goods, or taking in, or setting on shore any passengers, were to pay to the collector of the Customs at that port, a duty of 5 s. for every ton burthen, upon forfeiture of 10 l. besides the duty; to continue as long as a duty of 50 sols per ton on *British* ships was collected in *France*, and three months after ——— | 12 Car. II. | 18 | 17 |
| | 14 Car. II. | 11 | 24 |
| 40 ——— Watermen, &c. going out from any port to fetch goods from such ships, were liable to the payment of this duty, and to forfeit 40 l. — *But this duty is made void by the 11th article of the treaty of commerce concluded at* Utrecht 1713 ——— *Vide Goods inwards* 1. | | | |
| SHIPS outwards—Bound for parts beyond the seas, 41 may not take in any *British* goods (fish taken by *British* excepted) till such ships are entered by the masters in the book of the customer or collector, and comptroller outwards, with the burthens, the masters names, the number of guns and ammunition, and to what places bound ——— | 1 Eliz. | 11 | 4 |
| | 13 and 14 Car. II. | 11 | 3 |

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| 42 Before departure out of the port, the masters are to bring to the said officers a content in writing, under their hands, of the names of every exporter, with the marks and number of the goods; and are, upon oath, to answer publickly in the Custom-house to such questions as shall be demanded concerning the same, upon forfeiture of 100 l. —— *Vide Ships* 36. | 1 Eliz.<br>13 and 14 Car. II. | 11<br>11 | 4<br>3 |
| 43 If bound to *Ireland* with certificate goods, the masters must take with them a duplicate of their contents in writing, certified under the hands and seals of the collector and comptroller of the port in *Great-Britain*, in order to be delivered to the officers of the Customs in *Ireland* | 8 Ann. | 13 | 19 |
| 44 The masters suffering the package of any foreign goods to be opened on board, or put into any other form or package, or unshipped whilst the ship remains in port, without leave of the principal officers, are to forfeit 100 l. and to suffer six months imprisonment, without bail or mainprise | 5 Geo. I.<br>27 Geo. II. | 11<br>18 | 7<br>4 |
| 45 May not be detained by the officers above three tides after their arrival at *Gravesend*, and in the out-ports not above one tide, after they are ready to sail, upon forfeiture of office and rendering damage to the merchant and owner. 22*d Rule, pag.* 312. —— *Vide Ships* 30. | | | |
| SHIPS trading coastwise—Foreign-built ships so employed, bought after the passing of this Act, are 46 to pay at the port of discharge for every voyage 5 s. per ton, one moiety for the use of the chest at *Chatham*, and the other moiety to the *Trinity-house* at *Deptford-strand* | 1 Jac. II. | 18 | 2 |
| 47 But such ships bought before the 29th of September 1689, and not made free, are to pay only 12 d. per ton | 1 Jac. II. | 18 | 3 |
| 48 To be received and recovered as directed for the Customs, by the 12th of Car. II. cap. 4. —— *Vide Goods coastwise outwards* 1. | 1 Jac. II. | 18 | 4 |
| 49 *British* built, which any where in the Book of rates are designed to entitle the importers or exporters of goods to any abatement or privilege, are to be understood, ships built in *Great-Britain*, *Ireland*, *Guernsey*, *Jersey*, or the *British* plantations in *Asia*, *Africa*, or *America*, and whereof the master, and at least ¾ of the mariners are *British*, i. e. his majesty's subjects of *Great-Britain*, *Ireland*, or | 12 Car. II.<br>13 and 14 Car. II. | 18<br>11 | 7<br>6 |


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| the ſaid plantations, and have been ſo during the whole voyage, unleſs in caſe of ſickneſs, death, &c. ——*Vide Plantations* 1, 3, 11, 31, 81. *Prize* 2. | | | |
| 50 ——But *Britiſh* ſhips laden with corn entitled to the bounty, may be ſailed with the maſter, and at leaſt $\frac{2}{3}$ of the mariners his majeſty's ſubjects ——*Vide alſo Greenland* 2, 4. *Newfoundland* 2. *Wool* 67. | 1 W. and M. | 12 | 1 |
| ——*During the preſent war, merchants ſhips may be navigated by* $\frac{3}{4}$ *foreigners, and* $\frac{1}{4}$ Britiſh; *and in any future war his majeſty, by his royal proclamation, may permit them to be navigated in the ſame manner* —— | 13 Geo. II. | 3 | 1, 4 |
| SHIPS belonging to *Great-Britain* or *Ireland*—Foreign 51 built ſhips are not to be deemed or paſs as ſhips belonging to *Great-Britain* or *Ireland*, till the owner has made it appear to the chief officer of the Cuſtoms, in the port next to his abode, that he is not an alien; and has made oath before the ſaid officer, that ſuch ſhips were *bonâ fide*, and without fraud by him bought for a valuable conſideration, expreſſing the ſum, as alſo the time, place, and perſons from whom bought, and who are his part-owners, if any (all which part-owners are alſo liable to the ſame oath) and that no foreigner, directly or indirectly, hath any part, intereſt, or ſhare therein; whereupon the officer is to grant a certificate under his hand and ſeal, which he is to regiſter, and return a duplicate thereof to the chief officers of the Cuſtoms in *London*, with the names of the ſeller and part-owners, and the ſum paid ——*Vide Ships* 65. | 12 Car. II. | 18 | 10 |
| 52 ——But foreign-built ſhips, that is, not built in any of his majeſty's dominions of *Aſia*, *Africa* or *America*, are not to enjoy the privilege of ſhips belonging to *Great-Britain* or *Ireland*, although owned or manned by *Britiſh* (except ſuch ſhips as are taken at ſea by letters of mart or repriſal, and condemned as lawful prize in the court of Admiralty) but are to be deemed alien ſhips, and to be liable to aliens duties ——*But ſee Prizes* 2. | 13 and 14 Car. II. | 11 | 6 |
| 53 ——The aliens duty or petty-cuſtom, payable for certain goods imported in ſuch ſhips, pag. 12, 13. | | | |
| 54 ——Officers of the Cuſtoms may not allow foreign built ſhips the privilege of ſhips *Britiſh* built, or belonging to *Great-Britain* or *Ireland*, until a certificate be produced, or proof of the property be | | | |


made,

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| | made, or until examination whether the master and ¾ of the mariners are *British*; nor allow a foreign-built ship the privilege of bringing in goods of the growth of the country where it was built, till examination and proof, upon forfeiture of office | 12 Car. II. | 18 | 11 |
| 55 | SHIPS belonging to *Great-Britain* or *Ireland*—Governors of the *British* plantations may not suffer foreign-built ships to lade or unlade any goods, till certificate be produced, and examination be made, whether the master and ¾ of the mariners are *British*, upon forfeiture of government | | | |
| 56 | SHIPS belonging to his majesty's subjects of *Scotland*—Though foreign-built, if registered upon oath, before the first of May 1708, are to be deemed as of the built of *Great-Britain* | 5 Ann. | 8 | art. 5 |
| 57 | ——A duplicate of the register is to be transmitted to the chief officers of the Customs in *Edinburgh*, and from thence to the port of *London*, in order to be entered in the general register of all ships belonging to *Great-Britain* (Art. 5.) | | | |
| 58 | ——Are not to be lost or forfeited, for a small thing put therein not customed, without the owner's knowledge | 38 Edw. III. | 8 | 1 |
| 59 | ——Arrested for unlawful cause, the officer being convicted thereof, forfeits 40 l. to be sued for within two months | 28 Hen. VI. | 5 | 1 |
| 60 | ——Taken as prize, the duty, pag. 10, 221. ——*Vide Prize* 3. | | | |
| 61 | ——Wilfully cast away, burnt, or otherwise destroyed, to the prejudice of the insurers, or of the merchant that shall load goods thereon; the owners, master, mariners, or other officers belonging to the ship doing it, or directing or procuring the same to be done, are to suffer death – | 4 Geo. I. | 12 | 3 |
| 62 | ——Or VESSELS—For the several causes of seizure and forfeitures, *vide Brandy* 3, 4, 5. *Cattle* 4. *Coals* 4, 7, 10. *Corn* 9. *Deal-boards*. *Drawbacks* 7. *East-India* 7, 18. *Fish* 2. *Goods inwards* 6, 7, 8, 27, 70. *Goods outwards* 11. *Goods coastwise outwards* 1. *Hops* 3, 5. *Ireland* 2, 4, 12. *Isle of Man* 3. *Plantations* 1, 5, 9, 10, 15, 20, 22, 29, 30, 31, 34, 65, 82. *Salt* 6. *South-Seas* 2, 5. *Spicery* 3. *Tallow* 1. *Westmoney*. *Wool* 19, 36, 54, 59, 67, 72. *Page* 387. | | | | |
| 63 | ——For the several regulations, penalties and forfeitures, to which the masters or commanders of merchants ships are subject, *vide Ammunition* 4. *Apprentices* 6, 7. *Beer*. *Candles* 2. *Coals* 10, 16, 19. *Coffee* 38, 39, 45. *Corn* 10. *Drawbacks* 10. *East-* | | | |

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| SHIPS of war—For the penalties on the commanders | | | |
| 64 and mariners, *vide Alamodes* 14, 15. *Ships* 34, 36. *Silver* 8. *Tobacco* 11. *Wool* 48. | | | |
| 65——*British*—In what cases required, *vide Ashes* 2. *Goods inwards* 6, 7, 8, 9, 10. *Goods coastwise outwards* 1. *Greenland* 2. *Gum senega* 1. *Iron* 3. *Russia* 2. *Plantations* 30, 59. *Ships* 51, 52, 54, 55, 56, 57. *Spicery* 1. *Tea* 7. | | | |
| 66——For other circumstances, *vide Arrack* 9. *Brandy* 17. *Diamonds* 2. *Officers* 6, 26. *Packet-boats*. *Plantations* 8, 59. *Sailcloth* 2. *Salt* 1, 2, 35. *South-Seas* 4. *Wool* 18, 19, 59. *Wrecks* 1. | | | |
| SHOES, *vide Woollen caps*. | | | |
| SHORTLINGS, *vide Plantations* 34. *Wool* 14, *&c.* | | | |
| SHRUFF-METAL, *vide Metal*. | | | |
| SIGHT—Bills at sight or view, *vide Goods inwards* 19. *East-India* 46. | | | |
| SILKS—Wrought, mixed with gold or silver, or other | | | |
| 1 materials, secretly or clandestinely imported, are forfeited, with 200 l. by every importer and each of his assistants, besides former penalties, and 100 l. by the receiver, seller, or concealer—— | 6 Ann. | 19 | 14, 15 |
| 2——Such silks are to be sold by inch of candle at the Custom-house in *London* or *Edinburgh*— | | | |
| 3——Wrought by itself, or with any other stuff, in any place out of this realm, in Ribbons, Laces, Girdles, Corses, Cauls, Corses of tissue, or Points, may not be imported to be sold, upon forfeiture; but Silks wrought and unwrought, or raw, may be imported by any persons —— | 19 Hen. VII. | 21 | 1 |
| 4——Embroidered, *vide Bone-lace* 1. *Woollen caps*. | | | |
| 5——Raw, *vide Goods inwards* 9. *Russia* 2. | | | |
| 6——Thrown, of the growth or product of *Turkey*, *Persia*, *East-India*, *China*, or any other country (except *Italy*, *Sicily*, and *Naples*, brought directly from those places respectively, by sea, in ships legally navigated) may not be imported, on forfeiture thereof —— | 2 W. and M. | 9 | 2 |
| 7——Twined, *vide Woollen caps*. | | | |
| 8——Callicoes, Linens, or Stuffs painted, *&c.* in *Great-* | | | |


*Britain*,

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| *Britain*, the drawback and regulations of exportation, pag. 379. | | | |
| SILKS—Callicoes, Linens or Stuffs, printed, painted, 9 stained, or dyed, wherefoever found, not having a ſtamp to denote the payment of duty, are forfeited, with the penalty of 50 l. on the poſſeſſor — 10 ——After recovered, may not be delivered out of the Cuſtom-houſe warehouſe till ſtampt —— | 5 Geo. I. | 11 | 15 |
| 11 ——Raw, of the growth and culture of the *Britiſh* plantations in *America*, may be imported directly from thence into the port of *London* free of all duties; provided entry is made at the Cuſtom-houſe in the ſame manner as before this Act, and it is landed in the preſence, and examined by the proper officer of the Cuſtoms, and imported in veſſels which may lawfully trade thither, manned according to law —— | 23 Geo. II. | 20 | 1 |
| 12 ——But to intitle the importer to this exemption, the perſon who ſhips the ſilk in *America* muſt, before clearing the ſhip, make oath before the collector and comptroller of the Cuſtoms and naval-officer, or any two of them, that ſuch ſilk is, *bonâ fide*, of the growth and culture of ſome or one of the *Britiſh* colonies or plantations in *America*, expreſſing the pariſh wherein, and the perſon by whom it was cultivated and produced, who muſt likewiſe make oath thereto before the governor or juſtice of the peace, &c.; upon producing ſuch oath, the collector and comptroller of the Cuſtoms and naval-officer, or any two of them, are to grant a certificate under their hands and ſeals, expreſſing the marks, numbers, tale, and weight in each bale, with the names and places of abode of the exporter, of the perſon or perſons who have ſworn to the growth and culture, and the name of the perſon to whom conſigned in *London*; which certificate the maſter of the ſhip is to deliver to the collector, comptroller, or chief officer of the port of *London*, at or before entry; and at the ſame time make oath, that the bales and parcels, and goods contained in the certificate, are the ſame that were taken on board in the ſaid *Britiſh* colonies in *America* —— | 23 Geo. II. | 20 | 2 |
| 13 ——Any perſon entering foreign Raw ſilk as Raw ſilk of the growth or culture of the *Britiſh* plantations in *America*, or mixing foreign with that of the *Britiſh* plantations, in order to | 23 Geo. II. | 20 | 3 |

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| evade the payment of the duty, forfeits 50 l. and all the silk, together with the bales and packages | | | |
| 14 In any dispute about the growth, the *onus probandi* to lie on the owner or claimer | 23 Geo. II. | 20 | 4 |
| SILKS—Wrought, or mixed with any other materials, 15 and Velvets (not manufactured in *Great-Britain*, and not prohibited to be worn therein) imported, are after entry at the Custom-house, and before delivery to the importer, to be marked or sealed, at each end of every piece, with such mark or seal, and by such officer, as the commissioners of the Customs shall appoint | 26 Geo. II. | 21 | 1 |
| 16 Upon exportation, the exporter, before they are shipped, must give notice to the proper officer when, and where he will pack them up, who is (without fee or reward) to take care that such seals, stamps or marks, are taken off from every piece intended to be exported; without which no drawback is to be allowed | 26 Geo. II. | 21 | 2 |
| 17 Such goods found in any shop, warehouse, or other place upon land, not so marked or sealed, upon both ends of a whole piece, or one end of a remnant, are forfeited, and may be seized by any officer of the Customs, and secured in the King's warehouses; and after condemnation are to be publickly sold to the best bidder, one moiety of the produce to be for the use of his majesty, and the other for the officer who seized and secured them; and the person in whose possession they are found, also forfeits 200 l. | 26 Geo. II | 21 | 3 |
| 18 Such goods not to be consumed in this kingdom, but are to be sold for exportation only, and not to be delivered out of the warehouse, till security is given accordingly | 26 Geo. II. | 21 | 4 |
| 19 For counterfeiting such stamp, mark or seal, or the impression thereof, upon the goods abovementioned, or for knowingly selling, or exposing to sale, the said goods with a counterfeit stamp, the offender, his aiders, abettors and assistants, are to forfeit for every offence 500 l. and stand in the pillory for two hours | 26 Geo. II. | 21 | 5 |
| 20 The pecuniary forfeitures by this Act may be sued for in any court of record at *Westminster*, or the court of Exchequer at *Edinburgh*, by action, bill, plaint, or information, in the name of the attorney-general, or of | 26 Geo. II. | 21 | 6 |


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| the advocate in *Scotland*, or of an officer of the Customs; ½ to his majesty, and ½ to the officer of the Customs who informs or prosecutes | | | |
| 21——A Capias in the first process may issue, specifying the sum of the penalty sued for, and the defendant shall be obliged to give bail by natural-born subjects, persons naturalized, or denizens, for his appearance at the day of the return of the writ, and at such appearance to give sufficient bail, to answer the forfeiture in case of conviction. | 26 Geo. II. | 21 | 8 |
| 22——If any officer of the Customs refuses, or neglects for one month, to prosecute such offender to effect, any other person may do it in the same manner, and shall be entitled to the same share of the forfeiture | 26 Geo. II. | 21 | 7 |
| 23——In case of any question arising where the goods were manufactured, the proof is to lie upon the owner or claimer | 26 Geo. II. | 21 | 10 |
| 24 SILKS—China raw silk, the duties altered, *see pag.* 222. | | | |
| 25——Wrought, of *East-India*, &c. *vide East-India* 28 *to* 39. *Ireland* 2. | | | |
| 26——*British* manufactures thereof, the bounty and regulations of exportation, pag. 364. | | | |
| SILVER—The old standard of eleven ounces two 1 penyweights restored | 6 Geo. I. | 11 | 1 |
| 2——The old standard of eleven ounces two penyweights, and the new standard of eleven ounces ten penyweights, continued, and no plate may be made of coarser allay | 6 Geo. I. | 11 | 40 |
| 3——Molten silver may not be exported, unless marked or stamped at Goldsmiths-hall, and a certificate be produced to one of the commissioners of the Customs, under the hand of one or more of the wardens, of oath having been made before him or them, by the owner and one credible witness, that it is lawful silver, and that no part thereof (before molten) was the current coin, nor clippings thereof, nor plate wrought within this kingdom | 6 & 7 W. III. | 17 | 5, 6 |
| 4——Shipped without being so marked or stamped, and without such certificate, is forfeited, and may be seized by the officers of the Customs. | 6 & 7 W. III. | 17 | 6 |
| 5——Molten silver or bullion, either in bars, ingots, wedges, cakes, pina's, or any other form, may not be shipped, unless a certificate be produced to the commissioners of the Customs, or four of them, from the court of the lord mayor and aldermen of *London*, of oath having been made | | | |

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| before the ſaid court, by the owners, and two or more credible witneſſes, that the ſame, and every part and parcel thereof, was, and is foreign bullion, and that no part thereof (before molten) was the coin of this realm, or clippings thereof, nor plate wrought within this kingdom ——— | 7 & 8 W. III. | 19 | 6 |
| 6——An entry thereof to be made by the commiſſioners of the Cuſtoms in a particular book ——— | | | |
| 7——Shipped without entry and ſuch oath and certificate, is forfeited, and may be ſeized by any perſons, and the proprietor forfeits double the value ——— | 7 & 8 W. III. | 19 | 7 |
| 8——The maſter of any ſhip belonging to a ſubject, knowingly permitting the ſhipping, forfeits 200 l. and if it be a man of war, the captain likewiſe forfeits his employment, and is rendered incapable of any office, civil or military | 7 & 8 W. III. | 19 | 7 |
| 9——Officers granting a cocket, before certificate be produced and entry made by the commiſſioners, forfeit 200 l. and are rendered incapable of any other place ——— | 7 & 8 W. III. | 19 | 8 |
| 10——Seized, proof of its being foreign, &c. is to lie on the proprietor or claimer ——— | 7 & 8 W. III. | 19 | 9 |
| SILVER—Watches, Sword-hilts, Wrought plate, and 11 other ſilver manufactures, of the fineneſs of 11 ounces 10 penyweights to every pound troy, ſo many may be exported yearly, as ſhall be allowed by the commiſſioners of the Cuſtoms, or any three of them ——— | 9 & 10 W. III. | 28 | 1 |
| 12——But Boxes, Caſes, or Dial-plates of gold, ſilver, braſs, or other metal, for clocks or watches, may not be exported without the movements made up fit for uſe, with the maker's name graved thereon, upon forfeiture and 20 l. ——*Vide Coin.*——— | 9 & 10 W. III. | 28 | 2 |
| SILVER beaten imported, *vide Girdles.* | | | |
| SILVER THREAD, *Britiſh*, for the drawback and regulations for exportation, *vide pag.* 380. | | | |
| SINKING FUND, forfeitures applicable thereto, *vide pag.* 67, 314, 372. | | | |
| SKINS, *vide Hides* 1. *Leather* 2. | | | |
| SNUFF—Made, mixed or coloured with oaker, 1 umber, &c. (except water tinged with *Venetian* red) or Fuſtick, Yellow ebony, Touchwood, or other Wood, Dirt, Sand or Tobacco-duſt mixed therewith, is forfeited, with 3 l. for every pound weight, by the maker or ſeller ——— | 1 Geo. I. | 46 | 7 |
| 2——The powers and proviſions relating to counterfeit Tobacco, are to extend to the abuſes in making and mixing of Snuff ——— | 5 Geo. I. | 11 | 22 |

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| SOPE, *British*, the drawback and regulations for exportation, pag. 377. | | | |
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| SOUTHAMPTON, *vide Wool* 29. | | | |
| SOUTHAMPTON DUTY, pag. 267, 275. | | | |
| SOUTH-SEAS—The company or corporation are to 1 have the sole trade into, unto, and from all the places of *America* on the east side thereof, from the river of *Aranoca*, to the southermost part of the *Terra del Fuego*; and on the west side thereof from the said southermost part, through the *South-Seas*, to the northermost of *America*; and into, unto, and from all places within the said limits, which belong to the crown of *Spain*, or which shall be found out, not exceeding 300 leagues from the continent of *America*; except *Brazil*, and such other places on the east side of *America*, as are in possession of the *Portuguese*, and the country of *Surinam* | 9 Ann. | 21 | 46 |
| 2——The said company only, and no other persons, may trade within the aforesaid limits, upon forfeiture of the ship, and also the goods and their proceed and effects, with double the value; $\frac{1}{4}$ to his majesty, $\frac{1}{4}$ to the seizer, informer, or suer, and $\frac{2}{4}$ to the company — | 9 Ann. | 21 | 47<br>49 |
| 3——The company is to continue for ever one body corporate and politick, and to hold and enjoy all their forts, factories, &c. and sole benefit of trade, with a perpetual succession — | 3 Geo. I.<br>5 Geo. I.<br>6 Geo. I. | 9<br>19<br>4 | 18<br>31<br>34<br>57 |
| 4——The company's ships may not at any time be stopped, unless particularly mentioned in the embargo | 9 Ann. | 21 | 54 |
| 5——The company may not go beyond the southermost part of *Terra del Fuego*, except through the *Streights of Magellan*, or round *Terra del Fuego*; nor to go from thence into any part of the *East-Indies*, nor return any other way, except through the *Streights of Magellan* or by *Terra del Fuego*; nor trade in goods of the product of the *East-Indies*, *China*, or *Persia*, nor send or employ any ships within the said *South-Seas*, from *Terra del Fuego* to the northermost part of *America*, above 300 leagues to the westward of, and distant from *Chili*, *Peru*, *Mexico*, *Callifornia*, &c. upon forfeiture of ship and goods, with double the value by the owners, &c. $\frac{1}{3}$ to his majesty, and $\frac{2}{3}$ to the *East-India* company | 9 Ann. | 21 | 58 |


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| 6——Officers of the crown may take the company's bonds under their common seal —— | 9 Ann. | 21 | 56 |
| 7——The company to continue for ever, although the funds appropriated to them should be redeemed —— | 10 Ann. | 30 | 1 |
| | 1 Geo. I. | 21 | 9 |
| | 3 Geo. I. | 9 | 22 |
| | 5 Geo. I. | 19 | 34 |
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| ——*Vide Children* 2. *East-India* 3, 11. | | | |
| SPAIN, *vide Goods inwards* 10. | | | |
| SPECKLE WOOD, *vide Plantations* 10. | | | |
| SPICERY, viz. Cinnamon, Cloves, Mace, and Nut- | | | |
| 1 megs, may be imported in *British* ships, whereof the master and ¾ of the mariners are *British*, from any parts beyond the seas; upon licence first had from the commissioners of the Customs, or any three of them, or from the customer, or collector and comptroller of the port —— | 6 & 7 W. III. | 7 | 3 |
| | 3 and 4 Ann. | 4 | 6 |
| | 8 Ann. | 7 | 26 |
| | 6 Geo. I. | 21 | 45 |
| | 8 Geo. I. | 15 | 19 |
| | 26 Geo. II. | 32 | 2 |
| 2——The quantity, quality, and the port of importation, are to be expressed in such licences; and if more be found than therein mentioned, it is forfeited. The package to be in casks or bales, unless from the *East-Indies*; the bale of cinnamon to weigh net 70 ℔ or upwards, and each cask of nutmegs, cloves, or mace, 300 ℔ or upwards, upon forfeiture thereof —— | 6 & 7 W. III. | 7 | 3 |
| | 3 and 4 Ann. | 4 | 6 |
| | 6 Geo. I. | 21 | 45 |
| | 8 Geo. I. | 15 | 19 |
| | 8 Geo. I. | 18 | 21 |
| | 27 Geo. II. | 18 | 5 |
| 3——The licences are to be delivered up by the masters at entry of their ships, and annexed to the reports, with the marks and numbers of each cask, bale, or parcel, and the quantity and quality indorsed on the back, upon forfeiture of ship and goods —— | 6 Geo. I. | 21 | 46 |
| | 8 Geo I. | 15 | 19 |
| | 8 Geo. I. | 18 | 21 |
| | 27 Geo. II. | 18 | 5 |
| 4——Found on board any ship in small parcels, packed in hogsheads, bales, or casks, are forfeited —— | 6 Geo. I. | 21 | 47 |
| | 8 Geo. I. | 15 | 19 |
| | 26 Geo. II. | 32 | 2 |
| 5——Spice and Pictures unshipped, or laid on land, before payment of the Branch N° 13, are forfeited without any composition whatsoever —— | 6 & 7 W. III. | 7 | 4 |
| ——*Vide Deal-boards, Debentures.* | | | |
| SPINNEL, *see Incle.* | | | |
| SPIRITS, or LOW WINES, brought by sea coastwise, without a certificate from the officer of Excise where distilled, are forfeited: to be sued for as any other forfeiture by the Laws of Excise —— | 3 Geo. I. | 4 | 17 |
| ——Or STRONG WATERS, *vide Arrack* 1 *to* 10. *Brandy.* | | | |
| ——, *British*, the bounty and regulations on exportation, pag. 363. | | | |
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| ——— of tin and lead, *vide Girdles.* | | | |
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| STARCH, *British*, the drawback and regulations on | | | |
| 1 exportation, pag. 380. | | | |
| 2——Shipped for exportation, and afterwards relanded, is forfeited, or the value, besides the penalty of the bond | 10 Ann. | 26 | 26 |
| 3——Or HAIR-POWDER, found in any ship, waggon, &c. is seizable by officers of Excise or Customs, upon suspicion of its having been privately made, or clandestinely imported, or exported and relanded again after the duty hath been repaid—— | | | |
| 4——Within ten days after seizure, the officer is to exhibit an information before three commissioners of Excise, or two justices of the peace | 4 Geo. II. | 14 | 3 |
| 5——Upon information, the person in whose possession it is found must make it appear that the duty hath been paid for the same, upon penalty of the forfeiture of the goods, with horses and package containing the same, and 5 l. for every hundred weight; and the commissioners or justices are to proceed to give judgment accordingly | | | |
| 6——Suspected to be privately making or concealed, may be searched for by officers of Excise or Customs by day or by night (but if by night, in the presence of a constable or other peace officer) by warrant from the commissioners of Excise, or a justice of the peace | | | |
| 7——Found privately making or concealed, is forfeited, with all materials and things in which it is contained; and the person privately making, or in whose possession it is found, upon failure of proof that the duty has been paid, forfeits 50 l. and for obstructing the officers 50 l. | 4 Geo. II. | 14 | 4 |
| ——*Vide Candles* 2 *to* 13. | | | |
| STIRROPS, *vide Bits, Girdles, Woollen caps.* | | | |
| STOCKINGS, *vide Frames.* | | | |
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| STUFFS, mixed with silk or herba, *vide East-India* 28, *&c.* | | | |
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| 2 ——Of the growth of the *British* colonies, exported within a year after the importation, to draw back the residue of the subsidy ——— | 6 Geo. II.<br>19 Geo. II. | 13<br>23 | 9 |
| 3 ——, *British* refined, the allowance and regulations on exportation, pag. 362. | | | |
| SUITS for debts or duties due to the King, must be sued for in one of the courts and offices in which they became due, or in which the recognizance, obligation, or specialty remains; and such suits must be made under the seals of the respective courts by Capias, Extendi facias, Subpœna, &c. ——*Vide Seizures* 15. | 33 Hen. VIII | 39 | 2, 3, 7 |
| SUSSEX, *vide Wool* 1, 4. | | | |
| SWEDEN, the trade thither free to all persons ——— | 25 Car. II. | 7 | 6 |
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| SWORD-BLADES, *vide Bits.* | | | |
| ——— HILTS, *vide Silver* 11. | | | |
| SYRUPS, *vide Plantations* 52. *Ireland* 4. | | | |
| **T.** | | | |
| TALLOW and RAW HIDES, shipped with intent to be transported, are forfeited, with treble the value, a year's imprisonment of the master and mariners, and loss of their goods and chattels, if they know of it, and of the ship, if with the owner's knowledge ——— | 18 Eliz.<br>13 and 14 Car. II. | 9<br>7 | 2, 3<br>5 |
| 1 | | | |
| 2 ——Owners, masters, or mariners discovering, within three months after their return or knowledge thereof, are to be acquitted ——— ——*But vide Hides* 7. | | | |
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| ——— from the *British* plantations, for the bounty and regulations thereon, *vide pag.* 385. | | | |
| TEA—Counterfeited, adulterated, manufactured with Terra Japanica, or any drug, or mixed with any ingredient, is forfeited, with the ingredients, and 100 l. ——— | 11 Geo. I. | 30 | 5 |
| 1 | | | |
| 2 ——May not be imported but from the place of its growth, though formerly exported from hence, nor upon any other pretence, upon forfeiture thereof ——— | 11 Geo. I. | 30 | 7 |
| 3 ——The importation from any foreign parts by licence repealed ——— | 6 & 7 W. III.<br>3 and 4 Ann.<br>6 Geo. I.<br>7 Geo. I. | 7<br>4<br>21<br>21 | 3<br>6<br>45, 46<br>12 |

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| TEA—Seized, which cannot be sold at a publick sale for 5 s. per pound, may be burnt, or otherwise destroyed; and the seizer rewarded as the commissioners shall think fit, not exceeding 18 d. per pound | 12 Geo. I. | 28 | 3 |
| 5——Any dealers in Tea, who shall dye, fabricate, or manufacture any Sloe-leaves, Liquorice-leaves, or leaves of Tea that have been used, or of any other tree, shrub, or plant, in imitation of Tea; or shall mix or dye such leaves with Terra Japanica, Sugar, Melasses, Clay, Logwood, or any other ingredients or materials; or shall sell, or expose to sale, or have in their possession any such leaves, are to forfeit 10 l. for every pound weight | 4 Geo. II. | 14 | 11 |
| 6——Every person declared at the company's publick sale of Tea the best bidder, is, within three days, to deposit with the company 40 s. for every tub or chest, and on neglect or refusal to make such deposit six times the value thereof, and rendered incapable of bidding for, or buying any Teas there for the future | 18 Geo. II. | 26 | 7 |
| 7——The *East-India* company, if the Tea imported by them is not sufficient to answer the consumption in *Great-Britain*, and to keep the price upon an equality with the neighbouring countries of *Europe*, may, with licence from the commissioners of the Treasury, import, from any part of *Europe*, in *British* ships legally navigated, what they shall think necessary, to be entered at the Custom-house, and subject to the same subsidies and duties, rules, methods and directions, as Tea imported from the *East-Indies* | 18 Geo. II. | 26 | 10,12 |
| 8——Upon neglect of the said company to supply this market with a sufficient quantity of Tea at reasonable prices, the commissioners of the Treasury may grant licences to any other person, or body corporate, to import Tea from any parts of *Europe* in like manner, and subject to such duties, restrictions and limitations, as if imported by the said company, and to be lodged in warehouses, at the charge of the importer, approved of by the commissioners of the Customs, till publickly sold, and the inland duties paid, of which sale six days notice to be given in the Gazette | 18 Geo. II. | 26 | 11,12 |
| 9——Exported to *Ireland*, or his majesty's plantations in *America*, the bond entered into, not to be discharged without a certificate under the hands and seals of the collector, comptroller, or surveyor of the port where it shall be landed, testifying the landing thereof; the certificate, if from *Ireland*, | 21 Geo. II. | 14 | 1 |

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| | to be produced in ſix months, if from *America*, in 18 months from the date thereof, otherwiſe the bond may be put in ſuit | | | |
| TEA—To be exported as above, the permit received | | | | |
| 10 | upon delivery of the Tea from the warehouſe muſt, before the Tea is ſhipped, be delivered to the ſearcher or proper officer of the port where it is entered for exportation, who muſt, upon ſuſpicion of a deficiency in quantity or quality, open and examine the package, and whether it has been duly entered outwards, and truly indorſed upon the entry; and if it does not agree in quantity and quality with the permit and indorſement, or is entered under a wrong denomination, whereby his majeſty would have been defrauded, it is forfeited, with the package, and may be ſeized and proſecuted by any officer of the Cuſtoms.—If otherwiſe, the officer to cauſe the ſame to be repacked at his own charge, which is to be allowed to him by the commiſſioners of the Cuſtoms if they think it reaſonable | 21 Geo. II. | 14 | 1 |
| 11 | Not to be exported to *Ireland*, or the *Britiſh* plantations, in any package but that in which it was imported, or in any quantity leſs than the intire lot in which it was ſold, upon forfeiture of the Tea and package | 21 Geo. II. | 14 | 2 |
| 12 | Entered for exportation as above, the package to be marked by the ſearcher in four different parts on the outſide, as the commiſſioners of the Cuſtoms ſhall direct; and if found again on ſhore is forfeited, and may be ſeized and proſecuted by any officer of the Cuſtoms or Inland duties | 21 Geo. II. | 14 | 3 |
| 13 | All Tea, above the quantity of ſix pounds, found in any *Britiſh* ſhip arriving in *Great-Britain* from foreign parts (except ſhips employed by the *India* company) forfeited, though intended to be reported for exportation—*Vide Arrack* 10.— | 28 Geo. II. | 21 | 1 |
| | —*Vide Arrack* 1, 4, 5, 6, 7, 8, 9. *Coffee* 3 *to* 28, 34. *Goods inwards* 59. *and pag.* 71. | | | |
| 14 | An example of the computation of the duties and drawback, pag. 353. | | | |
| TERMS, *vide Exchequer*, *Trials*. | | | | |
| THREAD, *vide Bone-lace*. *Gold* 1, 2, 3, 4, 5, 6, 7. *Ireland* 1. | | | | |
| THREAD of gold and ſilver, *Britiſh*, the drawback and regulations on exportation, pag. 380. | | | | |
| THRUMBS, *vide Woollen* 7. | | | | |
| TIMBER, *vide Goods inwards* 6. | | | | |
| TIN—All wares made out of this realm of tin, or mixed with tin, as Platters, Diſhes, Saucers, Pots, Baſons, Ewers, Flaggons, Goblets, Salts, Salt-ſellers, | | | | Spoons, |

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| Spoons, or any other thing made of tin or pewter, may not be bought or bartered for, upon forfeiture thereof, in whose hands soever found, and the value | 25 Hen. VIII<br>33 Hen. VIII | 9<br>4 | 1<br>1, 6 |
| TOBACCO—Not of the *British* plantations—The Impost having been secured at importation, if the importer is afterwards desirous to discharge his bond before the expiration of the first 15 months, he is to be allowed a discount after the rate of 10 l. per cent. per annum, for so much of the said 15 months as remain unexpired | 12 Ann sess. 2.<br>5 Geo. I. | 8<br>7 | 3<br>1 |
| 2——An example of the computation of the duties, pag. 326, 327. | | | |
| 3——Of the *British* plantations in *America*—An example of the computation of the duties, pag. 326. | | | |
| 4 TOBACCO of the *British* plantations—The importer may, if he is not willing to pay ready money, become bound with one or more sufficient sureties, (to be approved by the collector and comptroller of the port of importation) in one or more bonds, for payment of the Additional duty, New subsidy, Subsidy 1747, One-third subsidy and Impost, within 18 months, to commence at the end of 30 days after the master's report of the ship, or from the merchants entry within those 30 days, which shall first happen | 9 Geo. I.<br>21 Geo. II. | 21<br>2 | 3<br>5 |
| 5——If after such security be given for payment of the duties in 18 months, the importer be desirous to discharge his bond in ready money, any time before the expiration thereof, he shall be abated upon such bond so much as the discount, at the rate of 7 l. per cent. per annum, shall amount unto, in proportion to the time unexpired | 9 Geo. I.<br>24 Geo. II. | 21<br>41 | 12<br>31 |
| 6——Upon payment of the Old subsidy, and security of the other duties, by the importer's own bond, may be put into warehouses, provided at his charge, and approved by the commissioners of the Customs; if destroyed in such warehouses by fire, the duties to be allowed | 12 Ann.<br>5 Geo. I.<br>24 Geo. II. | 8<br>7<br>41 | 5, 6<br>1<br>32 |
| 7——Damaged or mean, is not to have any allowance, either at the scale or otherwise; but upon the merchant's refusing to pay the duty, he may separate such damaged Tobacco, by cutting off, from the hogsheads, so much as he shall refuse to pay or secure custom for, and any three or more of the principal officers of his majesty's Customs shall cause such Tobacco to be burnt or destroyed, without making the importer any allowance for freight or charges, except that described in Article 9, and pag. 374. | 12 Ann.<br>9 Geo. I. | 8<br>21 | 8<br>4 |

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| 8 | But the ſtalks may not be ſeparated from the leaves, on pretence that the ſame is damaged or mean Tobacco | 9 Geo. I. | 21 | 5 |
| TOBACCO 9 | of the *Britiſh* plantations—Having received damage on board by ſtreſs of weather at ſea, or by the ſhip's being on ſhore in *Great-Britain*, or by any accident after her arrival in port, the chief officers of the Cuſtoms may allow the importer one halfpeny per pound, upon his refuſing to pay or ſecure the duties, and ſeparating it from the ſound in order to be burnt, or deſtroyed by the officers; ſo as ſuch allowance does not exceed 30s. upon any one ſingle hogſhead —— *Vide page* 374. | 9 Geo. I. | 21 | 13 |
| 10 | Allowance for draught at the ſcale, to be only 8 ℔ upon every hogſhead of 350 ℔ or more; which allowance is not to be deducted upon exportation | 9 Geo. I. | 21 | 15 |
| 11 | Only Tobacco of the *Britiſh* plantations, that has paid the duties and been manufactured in *Great-Britain*, may be conſumed on board *Britiſh* ſhips of war in any part of *Europe*, upon forfeiture of their reſpective places of the commanders, or purſers, and 3 s. per pound weight —— *Vide Plantations* 9, 10, 24, 60. | 6 Ann. | 22 | 13 |
| 12 | Shipped at any place in the *Britiſh* plantations in *America* for *Great-Britain* after the 25th of March 1752, the collector or comptroller, or other chief officer of the Cuſtoms there, or any two of them, are at the clearing out the veſſel to deliver to the commander, or perſon taking charge of her, a manifeſt under their hands and ſeals of office, containing a true account of all the Tobacco taken on board, the number of packages, the quantity, marks, numbers and tare of each package, and at the ſame time tranſmit a duplicate thereof to the reſpective commiſſioners of the Cuſtoms in *Great-Britain*, on forfeiture of 200 l. to be recovered in any court of record at *Weſtminſter*, or court of Admiralty in the plantations, where the offence is committed —— | 24 Geo. II. | 41 | 1 |
| 13 | The perſon having charge of the veſſel, upon his arrival at his port of diſcharge in *Great-Britain*, and at the time of making his report, muſt deliver the ſaid manifeſt to the collector of the Cuſtoms there, on forfeiture of 100 l. and the collector is to deliver it to the land-waiters appointed upon the ſhip | 24 Geo. II. | 41 | 2 |
| 14 | The land-waiters are from the manifeſt to enter in their books (before any Tobacco is | | | landed) |

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| landed) the marks, numbers, weights, tares and contents of the ſeveral packages, under the penalty of 50 l. and to cauſe ſuch landing mark, as the commiſſioners of the Cuſtoms ſhall direct, to be ſet upon every package, and are to enter every ſuch landing mark in their books, on forfeiture of 50 l. | 24 Geo. II. | 41 | 3 |
| TOBACCO—May not be imported into *Great-Britain* 15 otherwiſe than in caſk, cheſt, or caſe only, each containing 450 pounds weight of neat Tobacco at the leaſt, on forfeiture of all the Tobacco, together with the package | 24 Geo. II. | 41 | 20 |
| 16——Imported from the *Britiſh* plantations on the continent of *America* in bulk, or otherwiſe than in caſks, cheſts, or caſes, containing each two hundred weight or 224 ℔ at the leaſt, is forfeited, and 6 d. per ℔ weight, except ſmall quantities for the crews ſmoaking; $\frac{2}{3}$ to his majeſty, and $\frac{1}{3}$ to the ſeizer or ſuer | 10&11 W. III. | 21 | 29 |
| 17——Exported—No debenture to be made out after the 29th of September 1751, nor any drawback to be allowed upon Tobacco imported after that time, unleſs it is ſhipped and exported from the ſame port where it was originally imported, and (if unmanufactured) in the original package, with the ſame marks in and with which it was imported, no other Tobacco being put therein, nor any taken out, except 10 pounds which ſhall be allowed to be taken out of each package after the ſame is weighed at importation, as is now the practice. The penalty for entering unmanufactured Tobacco for exportation from any port but the port of importation, or in any other package, or without the ſame marks as imported, is forfeiture of the Tobacco and 200 l. by the perſon who enters it, or cauſes it to be entered, beſides loſs of drawback; and whoever knowingly exports any package of Tobacco, out of which more than 10 pounds has been taken, forfeits 20 l. for every package exported | 24 Geo. II. | 41 | 4 |
| 18——But if upon landing, the Tobacco in any hogſhead or caſk, by cutting off the damaged part, is under the weight of 450 pounds, the importer may, in the preſence of the land-waiter, cauſe the ſound Tobacco to be put together into one or more hogſheads out of which the damaged was taken; and the land-waiters are to enter in their books the exact weight of the Tobacco, with the marks and numbers of each ſuch hogſhead, and | 24 Geo. II. | 41 | 5 |


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| note that they were refilled in their presence; then such Tobacco (provided the quantity in each hogshead is 425 pounds weight or more) may be exported from the port of importation, as if the package had not been altered. | | | |
| 19——The person who enters unmanufactured Tobacco outwards must, before shipping it for exportation, indorse upon the cocket and bill the plantation or manifest mark and number, the landing mark and number, with the weight of each package at the time of landing; also the exporter's mark and number, with the weight of each at the time of entry for exportation, and write off the weight of each package from the identical entry thereof at importation. Every person refusing, or neglecting so to do, forfeits 5 l. for every package, besides loss of drawback; and the searcher is not to admit any cocket, unless marked as aforesaid —— | 24 Geo. II. | 41 | 6 |
| TOBACCO—Unmanufactured, may not be loaden 20 in any vessel in *Great-Britain* with intent to be exported, but in casks, chests or cases only, containing 425 pounds weight or more of Tobacco in each, on forfeiture of the Tobacco and cask, &c. containing the same; except packages containing samples shipped and exported at the same time and place with the casks, &c. out of which they were taken —— | 24 Geo. II. | 41 | 21 |
| 21——Exported *(though manufactured)* in any package but casks of three hundred weight or more, is not to be allowed any drawback, except Tobacco cut or rolled —— | 9 Geo. I. | 21 | 14 |
| 22——Mixed with rubbish or dirt, or any other thing, shall be allowed no drawback, and every person who shall enter or ship such for exportation, or cause it to be done, or who shall enter any thing as Tobacco for exportation which, upon examination by the proper officer, appears not to be so, shall forfeit all the goods and the package, and 50 l. for every package —— | 24 Geo. II. | 41 | 24 |
| 23——Manufactured or unmanufactured, may not be entered or shipped for exportation in any vessel not of the burthen of 70 tons or upwards, except to *Ireland*, and if exported thither in any vessel under the burthen of 20 tons, it is not to be allowed any drawback —— | 24 Geo. II.<br>8 Ann. | 41<br>13 | 25<br>20 |
| 24——Any officer of the Customs apprehending a vessel outward bound with Tobacco on board, not of the burthen of 70 tons or upwards, | | | |

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| upwards, he may ſtop and detain her and the whole cargo, till ſhe is admeaſured as directed by 6 Geo. I. cap. 21. and if ſhe proves to be of that burthen, he ſhall not be ſubject to any action for damages; but the maſter of ſuch veſſel entering and clearing her out as of that burthen, when ſhe is under it, forfeits 100 l. for every ſuch offence | 24 Geo. II.<br>8 Ann. | 41<br>13 | 25<br>20 |
| TOBACCO exported to *Ireland*—If, upon producing a 25 certificate, leſs appears to be landed there than ſhipped from hence, an allowance not exceeding two per cent. may be made for waſte during the voyage | 6 Geo. I. | 21 | 48 |
| 26——Entered for other foreign parts, if landed in *Ireland*, is forfeited, and double the drawback; and the debenture for the drawback is to be void. | 6 Geo. I. | 21 | 49 |
| 27——Entered out for any other place than *Ireland*, the exporter is to ſwear that the ſame is not landed in any part of *Great-Britain* or *Ireland* —— *Vide Debentures.* | 6 Geo. I. | 21 | 50 |
| 28——Imported from the *Britiſh* plantations in *America*—The importer manufacturing it, or delivering it out to be manufactured upon his own account, muſt firſt deliver to the collector or chief officer of the Cuſtoms, at the port of importation, an account in writing ſigned by himſelf and the manufacturer, or their known agents, with their names and places of abode, containing the plantations or manifeſt, mark and number of each package, with the name of the ſhip, and time when imported, the landing mark and number, the weight at importation, and the weight at the time of delivering it out, and the importer muſt write off the weight from the entry at importation. The penalty for neglecting to give or ſign ſuch account, or knowingly giving or ſigning a fraudulent one, is 30 l. for every package, by each perſon concerned | 24 Geo. II. | 41 | 7 |
| 29——The importer ſelling or delivering ſuch Tobacco out of his poſſeſſion muſt, within 14 days after delivery, give to the collector the ſame account in writing, ſigned by himſelf and the purchaſer, or their known agents, and write off the weight from the entry in the ſame manner, and ſubject to the ſame penalties as in caſe of delivering it out to be manufactured —— *Vide the preceding Article.* | 24 Geo. II. | 41 | 8 |
| 30——*Removed by land*—TOBACCO or TOBACCO-STALKS exceeding 24 ℔ weight, or SNUFF exceeding 10 ℔ | | | |


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| weight, may not be conveyed from the place of importation to any other place in *Great-Britain*, without a certificate from the collector and comptroller or chief officer of the Customs, at the place of importation; and if unmanufactured, with the importer's oath thereto (if the importer applies for it) that the duties were paid or secured at importation, by whom, when, and in what ship imported; or with the purchaser's oath thereto (if he applies for it) attesting the marks and numbers of the hogsheads, out of which it was taken, from whom purchased, and when; if TOBACCO-STALKS or SNUFF, or MANUFACTURED TOBACCO, are so removed, then the certificate must have the importer's oath thereto (if he applies for it) that such Stalks were stripped, or such Snuff or Manufactured tobacco was made from one or more hogsheads, for which the duties were by him paid or secured at importation; or the purchaser's oath thereto (if he applies for it) that such Stalks were stripped, or the Snuff or Manufactured tobacco was made from one or more hogsheads, which had been delivered and received according to the directions of this Act; which certificates such officers are to grant, and after entering in their books, to deliver to the person applying for the same, without fee or reward for certificate or oath, on forfeiture of 10 l. for every offence ——— | 24 Geo. II. | 41 | 9 |
| ——*Vide Art.* 36. | | | |
| 31 ——The proprietor, factor or agent of the Tobacco, &c. (before it is removed) is to insert on the back of the certificate the names of each package, with the marks and numbers, and the weight of each species of goods in each package, the place from whence delivered, and to which they are to be conveyed, and by whom, or the name of the inn from whence carried, and the name of the person to whom consigned; and to which he must subscribe his name, and make oath to the truth thereof. | | | |
| 32 ——The certificate must express the number of days it is to continue in force, and accompany the goods to the place to which they are to be carried; and the person there receiving it must cause it to be delivered to the chief officer of the Customs there, or, if there is no officer of the Customs, to the officer of Excise for that division, who is to examine the same with the goods, which, if they agree therewith, are to be taken away by the person to | 24 Geo. II.<br>26 Geo. II. | 41<br>13 | 10<br>4 |

whom

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| | whom they belong; and ſuch officer is to enter the certificate in a book kept for that purpoſe | | | |
| 33 | Such goods, in the quantity abovementioned, removing by land without ſuch certificate, are forfeited, and the packages, together with the cattle and carriages; and the carrier, or perſon employed in removing the ſame, is to be committed to the county-gaol for one month, by a juſtice of the peace for the county where the offence is committed, or the offender found. And | 24 Geo. II. | 41 | 12 |
| 34 | Any perſon who ſhall counterfeit, forge, eraze, or alter ſuch certificate, or the duplicate thereof, or procure the ſame to be done, ſhall forfeit 50 l. for every offence | | | |
| 35 | Such goods, in the quantity abovementioned, may not be conveyed by land from any place in *Great-Britain* to any other, unleſs the package is marked on the outſide with the reſpective words TOBACCO, TOBACCO-STALKS, or SNUFF, in letters not leſs than three inches in length, on forfeiture thereof with the package, and alſo 1 s. per pound weight to be paid by the owner thereof | 24 Geo. II. | 41 | 23 |
| 36 | TOBACCO—*Removed by water*—No TOBACCO, TOBACCO-STALKS or SNUFF, may be ſhipped on board any veſſel to be carried by water from any place in *Great-Britain* to any other, until every part thereof is entered at the Cuſtom-houſe, at the port neareſt the place where they are ſhipped; and if UNMANUFACTURED, it muſt be ſhipped in the original package in which it was imported, preſerving the ſame marks and numbers, but not without a certificate from the collector or comptroller, or chief officer of the Cuſtoms at the port of importation, that the duties thereof were paid or ſecured at importation, by whom, the time when, and in what veſſel imported; if it is TOBACCO-STALKS or SNUFF, or other MANUFACTURED TOBACCO, it is not to be ſo ſhipped without a certificate from the ſaid officers, that the duties were paid or ſecured at importation, for the Tobacco from which they were ſtripped, made or manufactured; which certificates the ſaid officers are required to grant to the importer, or his known agent, applying for the ſame, without fee or reward, on forfeiture of 10 l. for every offence | 24 Geo. II. | 41 | 13 |

*Vide Art.* 45.

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| 37 Before ſuch goods are ſhipped, the proprietor muſt inſert on the back of the certificate the names of each particular package, with the marks and numbers, the weight of each particular ſpecies of goods in each package, and the place from whence brought, and to which they are to be carried | 24 Geo. II. | 41 | 14 |
| 38 The certificate muſt before ſhipping be delivered by the proprietor to the perſon taking charge of the veſſel, who, immediately upon his arrival in any port or place in *Great-Britain*, muſt deliver it to the collector or chief officer there, who muſt examine the goods with the certificate, and if they agree therewith, the goods are to be diſcharged, and may be taken away by the perſon to whom they belong | 24 Geo. II. | 41 | 15 |
| 39 Such goods found on board any veſſel before ſuch certificate is obtained, or without its being on board therewith, or if it is forged, or does not agree in all reſpects with the goods, then all ſuch goods are forfeited, together with the packages, and may be ſeized and proſecuted by any officer of the Cuſtoms, and the perſon taking charge of the veſſel ſhall forfeit 6 d. per pound weight; and any perſon who ſhall counterfeit, forge, erace or alter ſuch certificate, ſhall forfeit 100 l. | 24 Geo. II. | 41 | 16 |
| 40 TOBACCO, or TOBACCO-STALKS, exceeding 24 pounds weight, or SNUFF exceeding 10 pounds weight (which has been removed by water from the place of importation to any other place in *Great-Britain*) may not be removed afterwards from thence by land, without a certificate from the collector and comptroller or chief officer of the Cuſtoms, at the place to which they were carried by water, that it appears to them by the entry of the certificate, which came with the goods from the place of importation, that the duties thereof were paid or ſecured there, and in what veſſel they were brought by water, and when, and that the perſon applying for the ſame had made oath to the truth thereof; which certificate ſuch officers are required (after writing it in their books) to deliver to any perſon applying for it | 24 Geo. II. | 41 | 22 |
| 41 The proprietor of the goods, or his factor or agent (before they are removed) muſt inſert on the back of the certificate the names of each package, with the marks and num- | | | |


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| bers, the weight of each ſpecies of goods in each package, the place from whence brought and to which they are to be carried, and the name of the perſon to whom they ſhall be ſent, which he muſt ſubſcribe with his name, and make oath to the truth thereof ——— | | | |
| 42 ——Such goods found ſo removing without ſuch certificate, or if the certificate appears to be forged or counterfeited, are forfeited, and the package together with the horſes, cattle and carriages employed, and may be ſeized and proſecuted by any officer of the Cuſtoms; the carrier or perſon employed in the removal alſo forfeits 10 l. and is to be committed to the county-gaol for one month by any juſtice of the peace for the county where the offence is committed, or the offender found — | 24 Geo. II. | 41 | 22 |
| 43 ——Any perſon who ſhall counterfeit, forge, eraze or alter ſuch certificate or duplicate thereof, or procure it to be done, ſhall forfeit 100 l. for every offence ——— | | | |
| TOBACCO—The ſecond purchaſer of an intire hogſhead of unmanufactured Tobacco is intitled to the benefit of a certificate on removal by land or water, in like manner as the firſt purchaſer from the importer; but in this certificate the name of the importer or ſeller may be omitted, provided the ſeller to the ſecond purchaſer has delivered to the collector or chief officer of the Cuſtoms, at the port of importation, ſuch account as the importer is required to give by 24 Geo. II. cap. 41. ——— | 26 Geo. II. | 13 | 6 |
| 45 ——Any certificate for removal of Tobacco, Tobacco-ſtalks or Snuff, by land or water, is to be deemed a proper one, though the name of the importer is not inſerted therein, provided his name is expreſſed in the bill from which the certificate is prepared ——— | 26 Geo. II. | 13 | 5 |
| 46 ——Any perſon who ſhall put out, alter or deface any mark or number ſet upon any package of Tobacco in *America*, or in *Great-Britain*, at importation or exportation, ſhall forfeit 20 l. for each package ——— | 24 Geo. II. | 41 | 19 |
| 47 ——Tobacco-ſtalks and Snuff ſeized and condemned, are to be burnt in the preſence of the collector and comptroller of the Cuſtoms at the place where the goods are at the time of condemnation, or for want of ſuch, in the preſence of the collector or ſupervisor of Exciſe for that diſtrict ——— | 24 Geo. II. | 41 | 27. 28 |




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| 48 | The officers who seized and prosecuted are to be paid (if it is Tobacco or Tobacco-snuff) at the same rate as if it was sold for 6 d. per pound, which, by 12 Geo. I. cap. 28. § 10. being one-third of the gross sale clear of all charges, amounts to 2 d. per pound; if Tobacco-stalks or damaged Tobacco, they are to be paid 1 d. per pound, in lieu of all other allowance, by the receiver-general of the Customs at *London* or *Edinburgh* respectively, or by the collector of the out-ports where seized and burnt, out of any duties applicable to incidents; provided the officers before whom it was burnt certify to the respective commissioners of the Customs the exact quantity burnt, who are thereupon to grant their order for payment | 24 Geo. II. | 41 | 27, 28 |
| 49 | TOBACCO—The following particulars are to be transmitted to the register of Tobacco by the persons undermentioned, viz. an account of the certificate received with the goods (*vide Art.* 32.) by the officer of the Customs or Excise respectively; and duplicates of original certificates for removing by land, by the officers who granted them at the port of importation; and certificates for removal by water (*vide Art.* 38.) by the chief officer of the Customs at the port where the goods were landed, within one month after he receives it, provided the goods agree therewith; and duplicates of certificates for removal by land, after the first removal by water (*vide Art.* 40.) by the person who granted it; and, once in every calender month, one of the land-waiter's books of the landing and discharging of Tobacco imported from the *British* plantations in *America*, and copies of every entry thereof for exportation, with the indorsements, and copies of every account of Tobacco intended to be manufactured, and copies of every account of Tobacco sold by the importer, to be transmitted by the collector and comptroller, or chief officer of the Customs, of every port in *Great-Britain* where the business was transacted; which several accounts are to be by him entered and kept in such manner and form, that the marks and numbers of every hogshead, cask, or other package, and their weights at importation, may be compared with the marks, &c. respectively at exportation, or delivery for home-consumption, or to be manufactured, in order to preserve the identity thereof; and the said register is to transmit | 24 Geo. II. | 41 | 10, 11, 15, 17, 22 |

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| mit to the commiſſioners of the Cuſtoms, at *London* and *Edinburgh* reſpectively, an account in writing of any thing which appears to be done contrary to the meaning of this Act; and once in ſix months he is to lay before the lords of the Treaſury a copy of ſuch his repreſentations made to the ſaid commiſſioners. Any collector or chief officer neglecting to tranſmit any of the accounts before mentioned, to forfeit 50 l. for every ſuch neglect | | | |
| 50 TOBACCO imported from the *Britiſh* plantations in *America*—The importer is every year, between the 1ſt and 24th of June, to deliver to the collector, or chief officer of the Cuſtoms, at the port of importation, an account in writing under his hand of all Tobacco in his cuſtody, power or poſſeſſion, which has been entered 18 months or more at that time, containing the number of packages, with the reſpective marks, numbers, and weights of each, and the place where lodged; upon receipt of which, ſuch officer is to cauſe the goods to be examined thereby, and then to tranſmit the account to the regiſter of Tobacco | 24 Geo. II. | 41 | 18 |
| 51——Any importer neglecting ſo to do, or if the account proves fraudulent in any reſpect, forfeits 50 l. for every offence | | | |
| 52——Any veſſel, under the burthen of 70 tons, having on board 100 ℔ weight of Tobacco, or any Tobacco-ſtalks, or 50 ℔ weight of Snuff, found at anchor, or hovering within the limits of any port, or within two leagues of the ſhore, or diſcovered to have been within the limits of any port, and not proceeding on her voyage (unleſs in caſe of unavoidable neceſſity and diſtreſs of weather, of which the maſter, purſer, or perſon taking charge, muſt give notice, and make proof of before the collector or chief officer of the Cuſtoms, immediately after arrival) all ſuch goods are forfeited, with the package, or the value thereof, whether bulk ſhall have been broke or not, and the maſter or perſon taking charge of the veſſel, forfeits 100 l.—And if any veſſel above the burthen of 70 tons, having ſuch goods on board, ſhall be found hovering as aforeſaid, and no notice of diſtreſs is given, the maſter, or perſon taking charge of it, forfeits 100 l. | 24 Geo. II. | 41 | 26 |
| 53——Tobacco-ſtalks or Snuff, removed from one place to another in greater quantities than by 24 Geo. II. cap. 21. is allowed, and not attended with the certificate required, may be ſeized and | | | |

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| prosecuted by any officer of the Customs or Excise; and the proof that it was removed from the port of importation with a proper certificate, and that the duties thereon were paid or secured, is to lie on the claimer, and not on the officer who seized it | 26 Geo. II. | 13 | 2 |
| TOBACCO—All bonds for payment of duties on Tobacco shall be deemed to be due and payable upon the day of payment mentioned in the condition of the bond, and interest to be computed from the said day to the day whereon the bond shall be paid off in money, or the day the searcher certifies on the debenture that the Tobacco is shipped for exportation; and no security to be vacated till all interest be paid thereon | 24 Geo. II. | 41 | 29 |
| 55——The chancellor, or either of the barons of the Exchequer, to grant a fiat for issuing process of immediate extent against any person bound for the duties on Tobacco before the bond become due, on affidavit laid before him by one of the securities, or the executor or administrator of such security, that the person bound is decayed in circumstances, and setting forth the danger of loss to the crown, unless some more speedy method of recovery than usual be made use of; if the money is recovered before the bond becomes due, the obligor is to be allowed therefrom the usual discounts | 24 Geo. II. | 41 | 30 |
| 56——The penalties and forfeitures by this Act are to be, one moiety to the use of his majesty, &c. and the other moiety to the use of such person as shall inform, prosecute, or sue for the same; and the said penalties and forfeitures may be sued for, and the causes arising by this Act may be tried and determined in any of his majesty's courts of record at *Westminster*, if such offences are committed in *England*, or if the offender be in *England* at the time of commencing the prosecution; or in the court of Exchequer at *Edinburgh*, if the offence be committed in *Scotland*, or the offender be in *Scotland* at the time of commencing the prosecution, at the election of the commissioners of the Customs for *England* and *Scotland* respectively | 24 Geo. II. | 41 | 33 |
| TOBACCO of the growth of *Europe*, or mixed therewith, may not be sold or delivered to the seamen on board any of his majesty's ships of war | 6 Ann. | 22 | 12 |
| 58——The stalks or stems stripped from the leaf may not be imported; and upon seizure and condemnation, the commissioners of the Customs may cause them to be publickly burnt, allowing the | 12 Geo. I. | 28 | 13 |


seizer

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| ſeizer 1 d. per pound weight, clear of all charges of condemnation | | | |
| TOBACCO—The ſtalks or ſtems, when ſeparated 59 from the reſt of the leaf, and exported by themſelves, are not to have any drawback | 9 Geo. I. | 21 | 20 |
| 60——May not be planted in *Great-Britain*, *Ireland*, *Guernſey*, or *Jerſey*, upon forfeiture thereof or the value, and 40 s. for every rod or pole of ground planted; ½ to the King, and ½ to the ſuer; and alſo 10 l. more; ⅓ to the King, ⅓ to the poor of the pariſh, and ⅓ to the ſuer | | | |
| 61——Except in phyſick-gardens, and not exceeding half a rod in any one garden | | | |
| 62——Sheriffs, juſtices, &c. within ten days after information, are to cauſe ſuch Tobacco to be deſtroyed | | | |
| 63——Juſtices, a month before each general quarter-ſeſſions, are to iſſue out warrants to the conſtables, &c. to ſearch for ſuch Tobacco, and to make a preſentment upon oath, at the quarter-ſeſſions | 12 Car. II.<br>15 Car. II.<br>22 Car. II.<br>5 Geo. I. | 34<br>7<br>26<br>11 | 1, &c<br>18&c<br>2, &c<br>19 |
| 64——Conſtables, within 14 days after ſuch warrant, may call aſſiſtance and deſtroy ſuch Tobacco; upon neglect, are to forfeit 5 s. per rod | | | |
| 65——Aſſiſtance refuſed, the forfeiture is 5 s. | | | |
| 66——Reſiſting, the penalty is impriſonment for three months, or to forfeit 5 l. and impriſonment till a recognizance of 10 l. penalty, with two ſecurities, be entered into, not to offend again | | | |
| 67——Leaves of Walnut-trees, Hops, Sycamore, or any other leaves, herbs, plants, or materials, may not be cut into the form, or in imitation of any of the uſual ſizes or cuts of Tobacco of the *Britiſh* plantations, or coloured or cured to reſemble ſuch Tobacco for ſale, or knowingly ſold or offered to ſale as ſuch Tobacco, upon forfeiture of 5 s. per pound weight. The charges of proſecution to be borne by his majeſty | 1 Geo. I. | 46 | 1 |
| 68——Such leaves, &c. may not be exported with intent to obtain a drawback as for Tobacco, upon forfeiture of 5 s. per pound weight, beſides former penalties | 1 Geo. I. | 46 | 2 |
| 69——May, with all engines, utenſils and tools, be ſearched for, and ſeized by the officers of the Cuſtoms, at ſeaſonable hours, and with a warrant from the juſtices; who at their quarter-ſeſſions are to determine ſuch ſeizure, and after condemnation, cauſe them to be burnt | 1 Geo. I. | 46 | 3, 4 |


70 Ser-

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| 70——Servants employed in cutting, manufacturing, &c. or selling, upon conviction before two justices, may be committed to the house of correction, there to remain, not exceeding six months | 1 Geo. I. | 46 | 5 |
| TOBACCO damaged, the allowance thereon, pag. 374. | | | |
| TOBACCO-PIPE clay, *vide Ships* 4. *Wool* 14, *&c.* | | | |
| TON—The contents thereof, *vide Wines* 1. | | | |
| TONGS, *vide Girdles, Woollen caps.* | | | |
| TONNAGE explained, &c. pag. 4, 315. | | | |
| ——— of ships—The mensuration, *vide Ships* 5. | | | |
| TOOLS used in silk or woollen manufactures exported, *vide Goods outwards* 20, 21, 22, 23. | | | |
| TOWN DUTIES, for the maintenance of bridges, keys, wharfs, &c. confirmed. *Rule* 21. *pag.* 312. | | | |
| TRANSIRES, *vide Fees* 3. *Goods coastwise inwards* 3. *Officers* 39. *Salt* 27. | | | |
| TRANSPORTATION, *vide Officers* 31. *Wool* 50, 87. | | | |
| TRIALS of issues joined—The chief baron, or, in his absence, any other baron of the court of Exchequer, may, as justices of Nisi Prius for the county of *Middlesex*, try issues within the several term-times, or within the space of eight days after the expiration thereof | 18 Eliz.<br>12 Geo. I. | 12<br>31 | 1<br>1 |
| ——*Vide Officers* 1, 2. | | | |
| TRINITY-HOUSE, *vide Gunpowder* 1, 2. *Ships* 46. | | | |
| TURBETS, *vide Fish.* | | | |
| TURKEY GOODS, *vide Goods inwards* 6. | | | |
| TURNETS, *vide Girdles.* | | | |
| TURPENTINE of the *British* plantations, for the bounty and regulations thereon, pag. 385. | | | |
| ——*Vide Plantations* 9, 10, 60. | | | |
| TUSK, *vide Fish* 27, 28. | | | |
| TYTHINGMEN, *vide Ships* 7. | | | |
| V. | | | |
| VELVETS, *vide Silk* 15. | | | |
| 1 VICTUAL (*i. e.* Grain)—The *Scots* laws against the importation thereof into *Scotland*, reserved in force | 5 Ann. | 8 | art. 6 |
| 2——But the power of suspending the said laws in time of dearth and scarcity, which before the Act of Union was vested in the privy council of *Scotland*, is now vested in the judges of the court of Session, Justiciary, and Exchequer in *Scotland*, and may be exercised by any nine of them in time of session, and any five in time of vacance; subject to the rules and directions following, viz. | | | |
| 3——Persons desirous to import victual into *Scotland*, may petition the judges of the court of Session for a licence for that purpose, who shall within 15 | | | |


days

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| days (or in time of vacance within 20 days) summon before them in the Session-court house in *Edinburgh*, two or more honest substantial persons of the county of *Edinburgh*, not interested in the corn trade, each possessed of a land estate of 400 l. *Scots* per annum, and skilful in the price of corn; and after giving them their oath, shall enquire into, and fix the common market-prices of middling corn or grain, by a proper act of determination subscribed by one of the principal clerks of session. Authentick copy, extract, or exemplification of which act or determination being sent to any port in *Scotland*, shall be hung up in the Custom-house (to be seen by any person without fee or reward) and there be patent to all persons who shall desire to inspect the same; and shall also be a sufficient warrant to the collector and other officers to allow victual to be entered and landed, when the prices exceed the following rates, viz. | 14 Geo. II. | 7 | 1 |

| | *Scots.* l. | s. | d. | | *Sterling.* l. | s. | d. | |
|---|---|---|---|---|---|---|---|---|
| Wheat — | 3 | 0 | 0 | | 0 | 5 | 0 | the *Winchester* bushel. |
| Beer and Barley — | 1 | 7 | 0 | | 0 | 2 | 3 | |
| Oats — | 1 | 0 | 0 | or | 0 | 1 | 8 | |
| Pease and Beans — | 1 | 10 | 0 | | 0 | 2 | 6 | |
| Oatmeal — | 8 | 0 | 0 | | 0 | 13 | 4 | the bole, weighing eight stone troy. |

| | | | |
|---|---|---|---|
| 4 — The customs and duties on corn are to be paid according to the prices and other regulations directed and enjoined by 22 Car. II. cap. 13. and 2 Geo. II. cap. 18. which prices are to be hung up publickly as above directed, Art. 3. — *Vide Corn* 5. *and pag.* 7, 111, 112, 113, 114. | 14 Geo. II. | 7 | 3, 4 |
| 5 — The said judges are, once in 30 days, during such suspension (so long as there shall be occasion for the same) by the ways and means above mentioned, to determine the common prizes of middling corn; and in case they do not exceed the above rates, they are by a proper act to ascertain the same, and transmit authentick extracts or exemplifications of such act to the collectors, or other chief officers, of all the ports in *Scotland*, which shall be sufficient notice to the collector, &c. that the laws prohibiting the importation of victual are again revived — | 14 Geo. II. | 7 | 2 |

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| VICTUALLING BILLS, *vide Beer, Ships* 35. | | | |
| VINEGAR, *vide Goods inwards* 6. *Wines* 3. | | | |
| UNION of the two kingdoms of *England* and *Scotland*, Art. 1. ——*Vide Britain.* | 5 Ann. | 8 | |
| **W.** | | | |
| WAR—Utensils for war, *vide Ammunition.* | | | |
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| WAREHOUSEKEEPERS, *vide pag.* 64. *Coffee* 22. *East-India* 34, 38, 39, 43. *Pepper* 3, 6. *Rum* 2, 6. | | | |
| WATCHES, *vide Silver* 12. | | | |
| WATERMEN, *vide Goods inwards* 26, 68. *Goods outwards* 12. *Plantations* 40. | | | |
| WEIGHTS and MEASURES, are to be the same throughout *Great-Britain* | 27 Edw. III. | 8 | 1 |
| | 5 Ann. | 8 | 1 |
| WESTERN ISLANDS, *vide Goods inwards* 10. | | | |
| WESTMONEY, and *Iceland* fishing-ships, may not proceed on their voyage till the 10th of March yearly, upon forfeiture of ships and fish | 15 Car. II. | 16 | 1 |
| WHALEBONE, cut, except in fins, may not be imported, upon forfeiture, and double the value | 9&10 W. III. | 26 | 12 |
| 2——Masters of ships, knowing thereof, forfeit 50 l. | 4 and 5 Ann. | 12 | 6 |
| 3——The person in whose custody found, forfeit 30 l. besides the goods, and double the value | | | |
| 4——Proof of being cut beyond the seas, is not to lie on the seizer, &c. | | | |
| WHALE-FINS, *vide Greenland* 2, 3, 4. | | | |
| WHALE-FISHERY—Ships employed therein, for the bounty and regulations thereon, pag. 366. | | | |
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| WHARFINGERS, *vide pag.* 398, 399. *Goods inwards* 5. *Goods outwards* 10. *Plantations* 41. | | | |
| WHITE-ASHES, may not be shipped, nor conveyed towards parts beyond the seas, upon forfeiture of 6 s. and 8 d. per bushel | 2&3 Edw. VI | 26 | 1 |
| WINE, OIL, and HONEY—The ton to contain 252 gallons, the pipe or butt 126 gallons, the hogshead 63 gallons, the barrel 31½ gallons, the rundlet 18½ gallons——*Vide Gallon.* | 2 Hen. VI. | 11 | 1 |
| | 18 Hen. VI. | 17 | 1 |
| | 1 Rich. II. | 13 | 1 |
| 2 WINES imported—Are discharged from the imposition of excise | 12 Car. II. | 4 | 15 |
| 3——Or VINEGAR, landed before payment and security of the impost duty, are forfeited, or their value, and the importers are to pay the said duty notwithstanding | 1 Jac. II. | 3 | 5 |

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| WINES—First landed in the out-ports, and carried afterwards to *London* by certificate, are to pay so much more as they paid short of the duties due in *London*, pag. 7, 19, 275. | 4 | | | |
| ——Every hogshead run out, and not full seven inches, or above, and every pipe or butt not above nine inches left therein, are to be accounted for outs, and no duty is to be paid for the same. *Rule* 9. *pag.* 309. | 5 | | | |
| ——Of the growth of *Hungary*, may be imported from *Hamborough*, paying duty as *Rhenish* wines | 6 | 1 Ann. | 12 | 112 |
| ——Imported, 12 per cent. to be allowed for leakage. *Rule* 8. *pag.* 309. | 7 | | | |
| ——Damaged and corrupt, the allowance by Rule 10. pag. 310. repealed; *but vide pag.* 375. | 8 | 6 Geo. I. | 12 | 1 |
| ——Damaged, corrupt or unmerchantable—Upon the importer's refusing to pay or secure the duties, may at the landing be delivered up into the custody of the officers of the Customs, in order to be publickly sold to be distilled into brandy, or made into vinegar; and that they shall not be used for any other purpose, security must be taken, which may be discharged upon a certificate (within three months after delivery) that they have been so used. | 9 | 6 Geo. I.<br>12 Geo. I. | 12<br>28 | 3<br>20 |
| ——The produce of such sale is to be paid to the importer, by certificate, as a compensation for the freight, &c. but such allowance must not exceed 4 l. for every ton of wine of the growth of *France* and *Germany*, and 8 l. for every ton of all other wines so delivered up; and if there be any overplus beyond the said allowance, it must be placed to the duties out of which the charges have been paid — | 10 | 6 Geo. I.<br>12 Geo. I. | 12<br>28 | 4<br>20 |
| ——But no allowance may be made for such wines, unless they be imported in casks on board a merchant's ship directly from the place of their growth, or the usual place of their first shipping | 11 | 8 Geo. I.<br>27 Geo. II. | 18<br>18 | 19<br>5 |
| ——Except saved from ships stranded, which are to enjoy the same allowances, as if imported in the ship wherein they were first laden——*See pag.* 375 | 12 | 8 Geo. I.<br>27 Geo. II. | 18<br>18 | 20<br>5 |
| ——Except of the growth of the dominions of the great duke of *Tuscany*, in open flasks, or of *Turkey*, or any other parts of the *Levant seas*, may not be imported in flasks or bottles, or in vessels, or casks which shall contain less than 25 gallons, upon forfeiture thereof, or the value; to be sued for in any of the courts of record in *Westminster*, or in the court of Exchequer in *Scotland*, or by the laws of Excise | 13 | 1 Geo. II. | 17 | 7, 8 |

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| WINES—Exceeding in quantity 10 gallons, which have | | | |
| 14 been imported from foreign parts into any of the out-ports, may not be brought from any place, either by land or water, into the port of *London* or members thereof, or within twenty miles of the *Royal Exchange*, before the proprietor has paid to the collector, or proper officer of the Customs nearest to the place from whence the wine is intended to be removed, the duties payable in any of the out-ports, and also the difference between the duties payable there and in the port of *London* on importation | 26 Geo. II. | 12 | 1 |
| 15——In bottles exceeding three dozen, and in casks ten gallons, at the same time and in the same carriage, so removed without a certificate from such collector or proper officer expressing the quantity and quality, and that the duties have been paid as above, or that the same was wine sold for salvage, or has been compounded for or condemned, is forfeited, together with the casks or vessels containing it, and may be seized by any officer of the Customs, and prosecuted in the same manner as any uncustomed wines | | | |
| 16——If after removal, and payment of the duties as above, it is staved, lost or perished before its arrival as aforesaid, the commissioners of the Customs, or any three of them, upon proof thereof upon oath to their satisfaction, are to cause repayment to be made to the proprietor of the difference between the duties payable in the out-ports and in *London*, out of the duties payable on wines | 26 Geo. II. | 12 | 2 |
| ——*Vide Plantations* 32. *Deal-boards*, *Gallon*, *Goods inwards* 6. *Prizage*. | | | |
| WIRE—Of iron, viz. Card-wire, and all sorts of Iron | | | |
| 1 wire smaller than fine-fine, and superfine, and Wool-cards, or any other wares made of iron-wire, may not be imported, unless from *Ireland* or wrecked, in order to be sold in *Great-Britain*, upon forfeiture thereof | 3 Edw. IV.<br>1 Rich. III.<br>2 W. and M. | 4<br>12<br>4 | 1<br>2<br>16 |
| 2——Card-wire or Iron-wire for making of Wool-cards, may not be imported, on forfeiture or the value thereof | 14 Car. II. | 19 | 1 |
| 3——Of latten and iron, *vide Girdles*. | | | |
| 4——Of gold or silver, *vide Gold* 1, 2, 3, 4, 5, 6, 7. | | | |
| WITNESSES, *vide Seizures* 14. | | | |
| WOOD, Timber, and the goods called Lumber, as Deals, Timber-balks, Barrel-boards, Clap-boards, Pipe-boards, or Pipe-holt, White-boards for shoe- | | | |


makers,

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| makers, Boom and Cant-ſpars, Bow-ſtaves, Capravens, Clap-holt, Ebony-wood, Headings for pipes, hogſheads and barrels, Hoops for coopers, Oars, Pipe, Hogſhead, Barrel and Firkin-ſtaves, Trunnels, Speckled wood, Sweet wood, Small ſpars, Oak-plank, Wainſcot, Lignum vitæ, or any other ſort of wood, plank or timber, wrought or unwrought, or lumber (except Maſts, Yards, and Bowſprits) of the product of the *Britiſh* plantations in *America*, may be imported directly from thence into *Great-Britain*, free of all duties, until the firſt of September 1757, and from thence to the end of the then next ſeſſion of parliament— | 8 Geo. I.<br>1 Geo. II.<br>16 Geo. II.<br>24 Geo. II. | 12<br>17<br>26<br>57 | 2<br>5<br>2<br>11 |
| —*Vide Rule* 2. *pag.* 308. | | | |
| —*Vide Deal-boards. Goods inwards* 6. | | | |
| WOOL—The owners of Wool ſhorn or lodged within ten miles of the ſea ſide, in the counties of *Kent* and *Suſſex*, muſt, within three days after ſheering, give an exact account in writing of the number of fleeces, and where lodged, to the officers of the next port— | 9 & 10 W. III. | 40 | 3 |
| 2—The like notice muſt be given before removal, expreſſing the number of fleeces, and weight, the name and abode of the buyer, and the place to which it is intended to be carried, and a certificate taken from the officer who firſt entered it, upon forfeiture, and 3 s. per pound weight— | | | |
| —*Vide Art.* 83. | | | |
| 3—Such certificates muſt ſpecify the names of the owners and buyers, and be limited to ſuch times and places to be removed; for which certificate, the officer is to receive 6 d. | | | |
| 4—Perſons reſiding within 15 miles of the ſea, in the counties of *Kent* and *Suſſex*, may not buy Wool before they have entered into a bond, with ſureties, that all the Wool they buy ſhall not be ſold by them to any perſons within 15 miles of the ſea— | 9 & 10 W. III. | 40 | 4 |
| 5—Found carrying towards the ſea-ſide in the aforeſaid counties, unleſs entered, and ſecurity be given, is forfeited, and 3 s. per pound weight— | | | |
| —*Vide Art.* 83. | | | |
| 6—Removed from the place where firſt lodged after ſheering, within 10 miles of the ſea, may not be lodged, after the firſt removal, within 15 miles of the ſea, in the aforeſaid counties, upon forfeiture thereof, if found, or of 3 s. per pound weight by the owners, if carried away— | 9 & 10 W. III. | 40 | 5 |
| —*Vide Art.* 83. | | | |

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| WOOL— | Laid or hid within 15 miles of the sea, and | | | |
| 7 | not entered, is forfeited | | | |
| 8 | The claimer of such Wool, so seized as forfeited, must give sufficient security in the court of Exchequer to pay treble costs, if cast, over and above the penalties and forfeitures | 9 & 10 W. III. | 40 | 6 |
| 9 | One-third part of all the aforesaid forfeitures and penalties is to be to the use of his majesty, and the other two-thirds to the use of the seizer or suer | 9 & 10 W. III. | 40 | 8 |
| 10 | Coastwise, designed to be carried to any place on the sea-coasts, with an intention to be conveyed to any other port or place on the sea-coasts, from whence it may be exported, must, before loaded, or carried within five miles of the place, be entered at the port from whence it is to be conveyed, mentioning the exact weight, marks and numbers, upon forfeiture thereof, with the horses, &c. and persons concerned in carrying, driving, &c. are liable to the forfeitures inflicted on the exportation | | | |
| | *Vide Art.* 72, 73, 74, 75. | | | |
| 11 | But not to hinder the conveyance of Wool from the place of sheering to the proprietor's dwelling-house, though within five miles or less of the sea; provided that within ten days after the sheering, and before the removal or disposal, he certifies under his hand, to the officers of the next port, the number of fleeces, and where lodged; and does not remove or dispose thereof, without certifying his intention, at least three days before removal | 1 W. and M.<br>9 & 10 W. III. | 32<br>40 | 2, 3<br>1 |
| 12 | Such certificates are to be kept and registered by the officers | | | |
| 13 | A register of all Wool sent coastwise, with the particular weights and number, the shipmaster's name, owner's name, and to whom consigned, must be kept at the Custom-house, *London* | 1 W. and M.<br>9 & 10 W. III. | 32<br>40 | 11<br>1 |
| 14 | WOOL-FELLS, MORTLINGS, SHORTLINGS, YARN MADE OF WOOL, WOOL-FLOCKS, FULLER'S EARTH, FULLING-CLAY, and TOBACCO-PIPE CLAY | | | |
| | The cockets for the carriage thereof coastwise must be written upon paper, and not parchment, expressing the exact weights, marks and numbers, and be signed by at least three of the chief officers, in whose presence they are to be weighed. | 1 W. and M.<br>7 & 8 W. III.<br>9 & 10 W. III.<br>5 Geo. I. | 32<br>28<br>40<br>11 | 4<br>7<br>1<br>14 |


15 The

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| 15——The return or certificate of landing the Wool must be written on paper, not parchment, the quantity not obliterated, or interlined, and must express the exact weights, marks and numbers, and be signed by at least three of the chief officers, in whose presence it must be weighed —— | | | |
| 16——Officers not performing their duties, are to be deemed aiders and abettors of the transportation, and shall suffer the penalties contained in 12 Car. II. cap. 32. and 14 Car. II. cap. 18. —— | 1 W. and M.<br>9 & 20 W. III. | 32<br>40 | 5<br>1 |
| WOOL, SHEEP, &c. as above—May not be exported, nor packed or loaded upon any horse, &c. nor laden on board any ship with intent to be exported, unless as hereafter excepted, upon forfeiture, and 20 s. for every sheep, and 3 s. for every pound weight of the rest —— | 12 Car. II.<br>14 Car. II.<br>7 & 8 W. III.<br>9 & 10 W. III. | 32<br>18<br>28<br>40 | 1, 2, 3<br>2, 3, 8<br>2, 3, 4<br>1, 2 |
| 17 ——*Vide Art* 83. | | | |
| ——But *vide Fuller's earth, and Wool, &c.* 36. | | | |
| 18——Owners of the ships, knowing thereof, are to forfeit their interest therein —— | 12 Car. II. | 32 | 3 |
| 19——And if they be aliens, or natural-born subjects not inhabiting within this kingdom, such ships are forfeited wholly to his majesty —— | 12 Car. II. | 32 | 9 |
| 20——Masters and mariners knowing thereof, and assisting therein, are to forfeit all their goods and chattels, and to suffer three months imprisonment——*Vide Ships* 1, 4.—— | 12 Car. II. | 32 | 3 |
| 21——The exporter, besides other penalties, is disabled to require any debt, &c. —— | 12 Car. II. | 32 | 4 |
| 22——Owners, masters or mariners discovering upon oath, within three months after knowledge of offence, or after their return into *Great-Britain*, the number, quantity, and quality of the goods exported, &c. are to be discharged of all penalties, and to have the benefit of an informer's part —— | 14 Car. II.<br>1 W. and M.<br>9 & 10 W. III. | 18<br>32<br>40 | 11<br>8<br>1 |
| ——*Vide Art.* 84. | | | |
| 23——SHEEP, WOOL-FELLS, MORTLINGS, SHORTLINGS, YARN MADE OF WOOL, WOOL-FLOCKS, FULLER'S EARTH, FULLING-CLAY, or TOBACCO-PIPE CLAY, the exportation declared a common and publick nusance —— | 14 Car. II. | 18 | 11 |
| 24——Offences may be tried and determined at the general quarter-sessions in the county where committed, or where the offenders shall be apprehended, or the goods or ships taken —— | 12 Car. II.<br>14 Car. II.<br>10 & 11 W. III. | 32<br>18<br>10 | 5<br>4, 12<br>12 |
| ——*Vide Art.* 70. | | | |

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| 25 within three years | | 14 Car. II. | 18 | 6 |
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| | | 9 & 10 W. III. | 40 | 9 |
| 26—Such goods shipped, or found on the shore, at, or near the sea, or any navigable river, or packed or loaded on any horse, &c. with intent to be exported, may be seized by any persons; but such persons may not be evidence against the offender | | 12 Car. II. | 32 | 7, 8 |
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| But the aforesaid prohibition (Art. 17.) is not to extend to | 27—Lamb-skins ready dressed and prepared for furs or linings | 12 Car. II. | 32 | 10, 11 |
| | 28—Nor to Wool-fells or Pelts, or Beds stuffed with flocks, or Wether sheep alive, or the Wool growing thereon, taken on board for the use and food of the ship and passengers | 14 Car. II. | 18 | 10 |
| | 29—Nor to the exportation of unkembed Wool, out of the port of *Southampton*, into the following islands, and not exceeding the following respective quantities yearly; viz. To *Jersey* 4000, To *Guernsey* 2000, To *Alderney* 400, To *Sark* 200 — Tods, not exceeding 32 pounds each | | | |
| | 30—Provided the exporter, before shipping, delivers to the customer, comptroller, surveyor or searcher, a writing under the seals of the respective governors, signifying that the person therein named is authorized to export the number of tods therein mentioned, and that he has given sufficient security for the due landing | 12 Car. II. | 32 | 2, 12, 13 |
| | 31—Governors may not grant licences for any greater quantities, upon forfeiture of 20 l. per tod to his majesty | 1 W. and M. | 32 | 14 |
| | | 9 & 10 W. III. | 40 | 1 |
| | 32—Such Wool may not be again transported, or attempted to be transported out of the said islands, upon forfeiture and 20 l. per tod; ½ to his majesty, ¼ to the informer, and ¼ to the poor; and the offenders to be rendered incapable of any grant or warrant for Wool for the future | | | |
| | 33—Customer of *Southampton* must keep a true account of the quantity of the Wool shipped, and may not permit any greater quantities than those before limited, upon forfeiture of office and 100 l. | | | |

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| 34 Yarn made of Wool, Wool-flocks, Fuller's earth, Fulling-clay, or Tobacco-pipe clay. | | | |
| Packs, sacks, bags or casks of such goods, may not be loaded on any horse, &c. nor carried by land within this kingdom, but in the day-time, and at seasonable hours; that is to say, from the 1st of March to the 29th of September, between four in the morning, and eight in the evening, and after the 29th of September to the first of March, between seven in the morning, and five in the evening, upon forfeiture thereof, or the value——*Vide Art.* 70. | 14 Car. II. | 18 | 9 |
| 35——Such goods may not be loaded upon any horse, &c. or carried by land, within five miles of the sea-coast, but between sun-rising and sun-setting, upon forfeiture thereof and the horse, &c. | | | |
| 36——Exported into parts beyond the seas, the penalty is forfeiture of ship and goods, and treble the value, with treble costs of suit ——*Vide Fuller's earth* 1. *Wool, &c.* 17. | 7 & 8 W. III. | 28 | 8, 10, 11 |
| 37——Persons assisting in the exportation, are to suffer three years imprisonment without bail or mainprise | | | |
| 38——The first three persons (not being the owners) assisting in the exportation, discovering their crime to any justice of the peace, are discharged of all penalties and punishments | | | |
| 39——The inhabitants of the place out of which, or through which such goods are carried or exported, are to forfeit 20 l. if they be under the value of 10 l. but if above, treble the value, and also treble costs of suit | 7 & 8 W. III. | 28 | 8 |
| 40——But the hundred of *Winchelsea* in the cinque ports, being divided by a navigable arm of the sea, is to be deemed as two distinct hundreds; and the offences committed in one part, are not to be chargeable on the inhabitants of the other | 9 & 10 W. III. | 40 | 1 |
| 41——Execution for the informer may be had against two or more of the inhabitants; and the justices at their general quarter-sessions may tax every town, &c. in the hundred, &c. as in the case of robbery | 7 & 8 W. III. | 28 | 9 |
| 42——The owner of the goods, and each of his assistants, are to answer treble the value of the penalties to the inhabitants, and treble costs of suit; to be recovered by action in the name of the clerk of the peace | 7 & 8 W. III. | 28 | 10 |

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| 43 | Persons entitled to penalties and forfeitures, compounding with any hundred, port or place, for less than is due by law, any other person may sue for the whole, as if no such composition had been made, and the compounder is to suffer five years imprisonment, without bail or mainprise | 7 & 8 W. III. | 28 | 13 |
| WOOL 44 | The Admiralty are to appoint one ship of the 5th rate, and two of the 6th, and four armed sloops, to cruize constantly from off the *North-Foreland* to the *Isle of Wight*, with orders for seizing all vessels exporting Wool, or carrying or bringing prohibited goods, or any suspected persons | 7 & 8 W. III. | 28 | 14 |
| 45 | The Admiralty are to appoint three ships of the 6th rate, and eight or more armed sloops, to cruize on the coasts of *Great-Britain* and *Ireland*, in such stations as shall be assigned them by the Admiralty, with orders to seize all vessels in which any Wool, Worsted, Bay or Woollen yarn, Cloth, Serges, Bays, Kerseys, Says, Frizes, Druggets, Clothserges, Shalloons, or any other Drapery, Stuffs, or | 10&11 W. III. | 10 | 16 |
| | Woollen manufactures whatsoever, shall be exported, or laden to be exported from *Ireland* to foreign parts. A list of the ships and sloops, the names of the commanders, and copies of their instructions, are to be sent to the commissioners of the Customs in *Great-Britain*, and commissioners of the Revenue in *Ireland*, within ten days after given | 5 Geo II. | 21 | 1 |
| 46 | The commanders of such ships may search any vessels within the limits of their stations; and if any of the abovementioned goods are found on board without a cocket or warrant licensing the exportation thereof, may carry them with crew and cargo into any port in *Great-Britain* or *Ireland* | 5 Geo. II. | 21 | 2 |
| 47 | After seizure, the goods are to be secured in the King's warehouse; and when condemned must, together with the vessel, her guns, tackle and furniture, be sold by inch of candle to the best bidder, after 21 days publick notice; $\frac{1}{4}$ of the produce of such sale to the commander, $\frac{1}{4}$ to the officers of the ship or sloop, $\frac{1}{4}$ to the mariners, and $\frac{1}{4}$ to the King, out of which the charges of prosecution are to be paid, except the seizure be made upon information; in which case the informer is to be indemnified from all penalties, &c. and to be paid $\frac{1}{5}$ of such sale, and the residue to be divided into four parts, and distributed as above | 10&11 W. III. | 10 | 17 |
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| 48 ——Commanders neglecting their duties, compounding for, or conniving at the exportation of Wool, are to forfeit all their pay due, to suffer six months imprisonment, and be rendered incapable of any service in the navy. | 10&11W.III. | 10 | 18 |
| WOOL—Offenders against any of the laws made for 49 the preventing of the exportation of Wool, may be prosecuted by action, &c. in any of his majesty's courts of record at *Westminster*, and thereupon a Capias may issue in the first process, specifying the sum of the penalty sued for; and such offenders be obliged to give bail to answer the suit, and also, at appearance, to pay the penalties incurred, or to yield their bodies to prison —— *Vide Art.* 79. *Goods inwards* 75. | 10&11W.III. | 10 | 20 |
| 50 ——Offenders in prison for want of sufficient bail, for the unlawful exportation of Wool or Woolfells, not pleading to a declaration or information delivered by the space of one term, judgment may be entered against them by default —— | 4 Geo. I. | 11 | 6 |
| 51 ——If judgment be obtained against such offences, and they do not pay the sum recovered within three months, the court may order transportation for seven years, as for felony —— | 12 Geo. II. | 21 | 27 |
| WOOL, YARN MADE OF WOOL, and WOOL-FLOCKS, 52 may not be pressed together with any screws, presses, or other engines, into any sack, pack, bag, cask, &c. nor carried nor laid at or near the shore or coasts of the sea, or any navigable river, or into any place adjoining, with intent to be exported, upon forfeiture thereof, or the value —— *Vide Art.* 70. | 14 Car. II. | 18 | 7 |
| WOOL, *Spanish* or foreign, may be exported only 53 in *British* shipping, upon pain of confiscation. *Rule* 5. *pag.* 309. | | | |
| WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS, 54 WOOL-FLOCKS, WORSTED, BAY or WOOLLEN YARN, may be exported from any port in *Ireland* with intent to be imported into any port in *Great-Britain*, and not otherwise; but CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUGGETS, SHALLOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOL, or WOOL-FLOCKS, and manufactured in *Ireland*, may not be exported out of *Ireland*, unless they be shipped in the ports of *Cork*, *Drogheda*, *Dublin*, *Dundalk*, *Galway*, *Kinsale*, *Limerick*, *New Ross*, *Newry*, *Sligo*, *Waterford*, *Wexford*, *Wicklow*, and *Youghall* in *Ireland*, and with intent to be imported into the ports of *Barnstable*, *Bidiford*, *Bridge-* | | | |

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| water, *Briſtol*, *Cheſter*, *Liverpool*, *Milford-haven*, and *Minehead*, in *England* and *Wales*; but notice muſt be firſt given to the commiſſioners of the Cuſtoms, or to the cuſtomer or collector of the port into which they are intended to be brought, of the quantity, quality and package, with the marks and numbers, the name of the ſhip and maſter, and the port of importation; and bond be entered into, with one or more ſufficient ſureties, in treble the value of the goods, that they ſhall be landed accordingly; and a licence be alſo granted under the hands of the commiſſioners, or any three of them, or by the cuſtomer, or the collector of the port where bond is given, upon forfeiture of ſhip, goods, and 500 l. by every offender | 1 W. and M.<br>7 & 8 W. III.<br>10&11 W. III.<br>11&12 W. III.<br>4 Ann.<br>3 Geo. I.<br>5 Geo. I.<br>5 Geo. II.<br>26 Geo. II. | 32<br>28<br>10<br>13<br>7<br>21<br>11<br>21<br>11 | 6<br>5<br>1, 2, 3, 10, 14<br>9<br>1<br>4, 5<br>21<br>6<br>1, 2 |
| —*Vide Plantations* 34. *Wool* 67, 68, 69. | | | |
| 55 —Maſters, mariners, or others knowing of ſuch offence, and aſſiſting therein, are to forfeit 40 l. | | | |
| 56 —Actions and informations, may be tried in any of his majeſty's four courts at *Dublin* —*Vide Art.* 79. | | | |
| 57 —The firſt three perſons aſſiſting (not being owners) diſcovering their offence, are diſcharged of all penalties | | | |
| 58 —Acquittals in *Ireland*, not to bar or delay proſecutions in *England* | | | |
| WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS, 59 WOOL-FLOCKS, WORSTED, BAY or WOOLLEN YARN, CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUGGETS, SHALLOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOL, or WOOL-FLOCKS—For every ſhip ſailing, from *Ireland* to *Great-Britain*, with any of the aforeſaid goods, bond muſt be given before ſhipping, to the chief officers of the port, by two ſufficient perſons, in double the value of the goods, that they ſhall be all brought to *Great-Britain*, and there landed, and the duties paid, upon forfeiture of the ſhip | 10&11 W. III. | 10 | 5, 15 |
| 60 —The penalties and forfeitures of ſuch bonds, may not be granted or aſſigned over to any perſon | | | |
| 61 —The cockets or warrants for carrying of ſuch goods from *Ireland* to *Great-Britain* muſt be written upon paper, and not parchment, and ſigned by at leaſt three of the chief officers, with the exact quantities, qualities, marks and numbers indorſed thereon | | | |


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| 62 — The like indorſement muſt be upon the warrant for the landing the ſame in *England*, and the goods muſt be viewed and examined by the ſurveyor or land-waiter | 7 & 8 W. III.<br>10 & 11 W. III. | 28<br>10 | 7<br>7, 9 |
| 63 — The certificates of landing, granted for diſcharging the bond taken in *Ireland*, muſt be written on paper, and not parchment, ſigned by at leaſt three of the chief officers, with the exact quantities, qualities, marks and numbers, indorſed thereon, and not obliterated or interlined | | | |
| 64 — A regiſter of all ſuch goods, with the particular quantities, qualities, weights and numbers, the ſhip, maſter's name, owner's name, and to whom conſigned, muſt be kept at the Cuſtom-houſe, *London* | 1 W. and M.<br>10 & 11 W. III. | 32<br>10 | 11<br>6 |
| 65 — The commiſſioners of the Cuſtoms in *Ireland* muſt, every ſix months, or within 30 days after, tranſmit to the commiſſioners of the Cuſtoms in *England*, duplicates of the bonds taken for the lading, and a true account of all ſuch goods exported, expreſſing the quantity, quality and weight, by whom, and in what ſhip exported, where conſigned, the names of the officers certifying the landing in *England*, the dates of their certificates, where landed, and the quantity, quality, weight, marks and numbers contained in ſuch certificates | 7 & 8 W. III.<br>10 & 11 W. III. | 28<br>10 | 6<br>8 |
| 66 — The commiſſioners appointed to execute the ſeveral Acts againſt the exportation thereof | 1 W. and M.<br>9 & 10 W. III. | 32<br>40 | 7<br>1 |
| WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS, 67 WOOL-FLOCKS, WORSTED, BAY or WOOLLEN YARN, CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUGGETS, SHALLOONS, STUFFS, CLOTH SERGES, or any other DRAPERY made of or mixed with WOOL or WOOL-FLOCKS, may not be put on board any veſſel or boat in *Ireland*, or imported from thence into this kingdom, but ſuch as are of the built of *Great-Britain* or *Ireland*, and wholly owned and manned by the ſubjects of this kingdom or *Ireland*, and regiſtered as under, on forfeiture of the goods or value thereof, as alſo of the veſſel or boat, with her guns, tackle, apparel, and furniture | 12 Geo. II. | 21 | 6 |
| 68 — Oath muſt be made by one of the owners, before the collector and comptroller of the Cuſtoms at the port to which ſhe belongs, as follows:<br>Jurat. A. B. *That the ſhip* —— *of* ——, *whereof* —— *is at preſent maſter, being* | | | |


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| ——— *built, of* ——— *tons, was built at* ——— *in the year* ———, *and that* ——— *of* ——— *and* ——— *of* ——— *are at present owners thereof; and that no foreigner, directly or indirectly, hath any share, part, or interest therein.* A certificate of which oath, attested by the collector and comptroller under their hands and seals, is (after having been registered by them) to be delivered to the master of the ship for the security of her navigation; and a duplicate of the register to be immediately transmitted to the commissioners of the Customs in *London*, in order to be entered in a general register to be there kept for this purpose ——— | 12 Geo. II. | 21 | 7 |
| 69 ——— No ship's name, after registring, may be changed, or the property transferred to another port, without registring her again, and delivering up the former register to be cancelled, under the same penalties as before directed. And in case of any alteration of property in the same port, by sale of any share, such sale must be acknowledged by indorsement on the certificate of the register before two witnesses ——— | 12 Geo. II. | 21 | 8 |
| WOOL, 70 WOOL-FELLS, MORTLINGS, SHORTLINGS, WOOL-FLOCKS, WORSTED, BAY or WOOLLEN-YARN, may not be packed up in *Great-Britain* or *Ireland*, in any other package but packs or trusses of leather, or pack-cloth, and marked on the outside with the respective words WOOL or YARN in large letters, not less than three inches in length, on forfeiture of the goods and package, and 3 s. for every pound weight, to be paid by the owner or packer of it ——— | 12 Geo. II. | 21 | 10 |
| WOOL— 71 Coverlids, Waddings, or other Manufactures of wool slightly worked, or put together so as they may be reduced to, or made use of as Wool again, or Mattrasses or Beds stuffed with combed wool, or wool fit for combing, may not be exported from *Great-Britain* or *Ireland*, under the like penalties and forfeitures as for being concerned in the exportation of Wool ——— | 12 Geo. II. | 21 | 9 |
| WOOL, 72 WOOL-FELLS, MORTLINGS, SHORTLINGS, COMBED WOOL, WOOLLEN or BAY YARN, WORSTED, YARN, CRUEL, or WOOL SLIGHTLY MANUFACTURED, may not be laden on any vessel bound to parts beyond the seas; nor laden in order to be carried coastwise, from one port of | | | |


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| *Great-Britain* or *Ireland* to another; unless notice be first given to the commissioners of the Customs, or to the customer or collector and comptroller of the port, from which they are intended to be sent or exported, of the quantity, quality, and package, with the marks and numbers, the ship and master's name, the name and place of abode of the owner of the goods, and the port into which they are intended to be imported, and to whom consigned; and bond be entered into, in treble the value of the goods, that they shall be landed accordingly (notice whereof to be transmitted from the customer or collector of the port from whence the same is intended to be exported, to the customer or collector and comptroller of the port into which the same is intended to be imported) and unless a licence be taken out under the hands of three of the commissioners of the Customs, or from the customer or collector and comptroller, where such bond is given for landing and carrying thereof as aforesaid; on forfeiture of the goods, together with the vessel or boat and furniture on which they are laden. The licence to be granted without any charge to the person demanding it | 12 Geo. II. | 21 | 11 |
| 73 The said bond not to be discharged, but by a certificate under the hand and seal of the customer, or collector and comptroller of the port where they are landed, of the quality, quantity, and package, the marks and numbers, with the name of the ship and master. And bonds not so discharged after six months, are to be transmitted to the commissioners of the Customs in *Great-Britain*, or to the commissioners of the Revenue in *Ireland*, who are to put them in suit immediately | | | |
| 74 No other security now required by law, for goods carried coastwise, to be hereby lessened; or law in force for preventing the exportation of Wool, or other goods aforesaid, to be repealed or made void hereby | 12 Geo. II. | 21 | 12 |
| 75 None of the goods before mentioned, imported from *Ireland* or carried coastwise within this kingdom or *Ireland*, may be shipped or landed but in the presence of the proper officers, and at the lawful keys, without leave from the commissioners and officers of the Customs, on forfeiture of the goods or value thereof, and 3 s. for every pound | 12 Geo. II. | 21 | 13 |

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| | Informations of seizure of any of the said goods, as forfeited by this or any other Act, are to be entered by none but *officers of the Customs, Excise, or Salt-duties*, and informations against any persons, for recovery of the penalties and forfeitures on account of the illegal transportation of the said goods, to be filed, and prosecuted only in the name of the *attorney general*, or in the name of *some officer of the Customs, Excise, or Salt-duties* | 12 Geo. II. | 21 | 14 |
| | —But this Act is not to take away the power given by any law to the commander and officer of ships of war, or the armed sloops, appointed by the Admiralty to guard against the transportation of Wool out of *Great-Britain* or *Ireland* | | | |
| | ——*Vide Art.* 85. | | | |
| 77 | ——Any officer making a collusive seizure or information of the said goods, or any fraudulent agreement, whereby the persons concerned may avoid the penalties and forfeitures incurred, forfeits 200l. and is incapable of serving in any office of the revenue; and the exporters, importers, and owners of the goods forfeit treble the value, to the use of the person who informs or sues for the same in any court of record at *Westminster*, or *Dublin*, or the court of Exchequer in *Scotland* | 12 Geo. II. | 21 | 16 |
| 78 | ——Any person concerned therein first making a discovery, so as one of his accomplices be convicted, is to be cleared and discharged thereof; and, not being an officer of the revenue, or owner of the goods, to have the whole money recovered on conviction of the offender, the charge of prosecution being first deducted | 12 Geo. II. | 21 | 17 |

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| Actions, ſuits, or informations upon this, or any other Act, may be proſecuted (except where by this Act is otherwiſe directed) in any court of record at *Weſtminſter*; or in the court of Exchequer in *Scotland*, or at the quarter-ſeſſions of the peace, or before two juſtices of the peace, in a ſummary way, at the election of the ſeizer or informer, or by any law relating to the revenue of *Ireland* in that kingdom; and if the property be claimed, the *onus probandi* to lie upon the owner or claimer | | | |
| 80——All penalties and forfeitures before mentioned in this Act (except where otherwiſe directed) to be for the uſe of the perſon who ſhall ſeize, inform, or ſue for the ſame | 12 Geo. II. | 21 | 19 |
| 81——On condemnation of the aforeſaid goods, the reſpective commiſſioners may cauſe them to be ſold publickly to the beſt bidder, and the charges of condemnation and ſale being firſt paid, the remainder is to be paid to the perſon who ſhall ſeize, inform, or ſue for the ſame | 12 Geo. II. | 21 | 20 |
| 82——But if an officer makes a ſeizure, or carries on a proſecution to effect, by the information of any other perſon, ſuch perſon is to have half of what is recovered by the officer | 12 Geo. II. | 21 | 21 |
| 83——If any perſon who may become liable to the payment of the 3 s. per pound weight, by this or any former Acts, is not able to pay it, the reſpective commiſſioners may cauſe 1 s. per pound weight of the goods, for which the offender is convicted, to be paid to the informer or proſecutor by their receiver-general, out of any publick money in his hands | 12 Geo. II. | 21 | 22 |
| 84——Any maſter, mate, or mariners belonging to any ſhip concerned in the illegal exportation or importation of the goods aforeſaid, from *Great-* | | | |

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| *Britain* or *Ireland*, giving an account within six months after the shipping the same, to the commissioners of the Customs in *England* or *Scotland*, or the commissioners of the Revenue in *Ireland*, of the name of the ship, the species and quantities of the goods, the name of the owner, exporter, or persons who act in their aid and assistance, so as they may be convicted, is to be indemnified, discharged of all penalties and forfeitures, and receive $\frac{3}{4}$ of what is recovered, clear of all charges, the other $\frac{1}{4}$ to be applied to the use of his majesty, after deducting the charge of prosecution and condemnation | 12 Geo. II. | 21 | 23 |
| 85 Every person appointed by deputation, commission, or other instrument, under the hands and seals of the commissioners of the Customs, Excise, or Salt, to act as an officer or servant under them in putting this or any Act, against the transportation of Wool, in execution, is to be esteemed an officer of the Customs, Excise, or Salt, respectively | 12 Geo. II. | 21 | 24 |
| 86 Offering or promising to bribe an officer to connive at the said illegal practices, the penalty is 300 l. | 12 Geo. II. | 21 | 25 |
| 87 Persons obstructing officers, or their assistants, in making seizures, by virtue of this Act, or who being armed or disguised, attempt to rescue any of the aforesaid goods after seizure, are to be transported for seven years | 12 Geo. II. | 21 | 26 |
| WOOL, WOOL-FELLS, WOOL-FLOCKS, MORTLINGS, 88 SHORTLINGS, CRUELS, WORSTED, WOOLLEN and BAY-YARN, MATTRASSES, and BEDS STUFFED WITH COMBED WOOL or WOOL FIT FOR COMBING, exported from *Great-Britain* or *Ireland*, and WOOLLEN MANUFACTURES exported from *Ireland*, insured to parts beyond the seas; the person insuring, his aiders, abettors, and assistants, forfeit 500 l. over and above all other forfeitures and penalties they are liable to, and the person insured forfeits 500 l. to the use of the informer, or person who sues for the same | 12 Geo. II. | 21 | 29, 30 |
| 89 The insurer first making discovery, within six months after such transaction, so as the persons concerned with him be convicted thereof, is to be acquitted of the offence, receive the whole forfeiture recovered, deducting charges of prosecution, and likewise retain the money given him for insurance. Or the person insured first making discovery as aforesaid, is to receive back what was paid | 12 Geo. II. | 21 | 31 |


for

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| for the insurance, and also to have the whole forfeiture imposed on the insurer, deducting the charges of prosecution, and to be discharged of the forfeitures incurred ——— | | | |
| 90 ——The said penalties to be sued for in the name of the attorney-general, or of any of the officers of Customs, Excise, or Salt ——— | 12 Geo. II. | 21 | 32 |
| WOOLLEN cloths, or Old Drapery, the several sorts, | | | |
| 1 pag. 303, 304. | | | |
| ——*Vide Cloths.* | | | |
| 2 ——Broad cloths white, the duty, pag 50, 304. — | | | |
| 3 ——Exported, or shipped for exportation, before payment of the said duty, are forfeited, or their value ——— | 6 Ann. | 8 | 2 |
| 4 ——And White woollen cloths made in *Great-Britain*, may be exported by any person, any law, custom, prescription, or provision to the contrary notwithstanding ——— | 6 Ann. | 9 | 1 |
| 5 ——Cloths, Stuffs, Stockings, or other manufactures of Wool made in *Great-Britain*, may be bought and exported by any persons without molestation ——— | 1 W. and M. | 32 | 12 |
| | 9&10 W. III. | 40 | 1 |
| 6 ——Manufactures, *British*, as Cloths, Kersies, Bays, Serges, Cottons, Stuffs, Stockings, Hats, Caps, or any other manufactures made of, or mixed with sheep or coney-wool, may be exported duty free ——— | 11&12 W. III. | 20 | 1 |
| ——*Vide Plantations* 14. | | | |
| 7 ——Thrumbs or Woollen-yarn may not be exported, upon forfeiture of double the value ——— | 8 Hen. VI. | 23 | 1 |
| WOOLLEN CAPS, Woollen cloths, Laces, Corses, Ribbons, Fringes of silk and of thread, Silk twined, Silk in any wise embroidered, Laces of thread, of gold, of silk or gold, Saddles, Stirrops or Harness pertaining to saddles, Spurs, Bosses for bridles, Andirons, Grid-irons, any manner of Locks, Hammers, Pinsons, Fire-tongs, Dripping-pans, Dice, Tennis-balls, Points, Purses, Gloves, Girdles, Harness for girdles of iron, latten, steel, tin, or of alkmine, any thing wrought of any tawed leather, any tawed Furs, Buskins, Shoes, Goloches or Corks, Knives, Daggers, Wood knives, Bodkins, Sheers for taylors, Scissors, Razors, Chessmen, Playing-cards, Combs, Pattens, Pack-needles, any Painted wares, Forcers, Caskets, Rings of copper, or of latten gilt, Chafing-dishes, Hanging candlesticks, Chafing-balls, Sacring-bells, Rings for curtains, Ladles, Scummers, Counterfeit basons, Ewers, Hats, Brushes, Cards for wool, may not be imported by any persons, to be uttered | 3 Edw. VI. | 4 | 1,2,3 |

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|---|---|---|---|
| or ſold, in *Great-Britain*, upon forfeiture thereof, as often as they may be found in the hands of any perſon to be ſold, except made and wrought in *Ireland*, or taken upon the ſeas without fraud or colluſion, or wrecked ——— | | | |
| WRAPPERS, *vide Rules* 14, 15, 16. *pag.* 311. | | | |
| WRECKS—Where a man, a dog, or a cat eſcape | | | |
| 1 quick out of any ſhip, ſuch ſhip, or any thing within it, is not to be adjudged wrecks; but the goods are to be ſaved and kept by the ſheriff, &c. and if claimed in a year and a day, muſt be reſtored, otherwiſe to remain to the King, or ſuch other perſon to whom wrecks belong ——— | 3 Edw. I.<br>4 Edw. I. | 4<br>2 | 6<br>1 |
| —*Vide Goods inwards* 51, 53. *Ships* 7 *to* 29. *Wines* 12. | | | |
| 2——The king is to have wrecks of the ſea throughout the realm, whales and great ſturgeon, except in places privileged ——— | 17 Edw. II. | 11 | |
| 3——Are not to be tried by the court of Admiralty, but by the laws of the land ——— | 15 Rich. II. | 3 | 1 |
| WRITS—Pleas or proceſſes, or any other proceedings | | | |
| 1 upon any indictment or information, at the ſuit of the crown, are not to be diſcontinued by the demiſe of his majeſty, or his ſucceſſors ——— | 1 Ann. | 8 | 4 |
| 2——Commiſſions, proceſſes, or proceedings in, or iſſued out of any court, are not to be determined by the demiſe of his majeſty, or any King or Queen of this realm, but are to continue in full force for ſix months, unleſs ſuperſeded by the ſucceſſor ——— | 1 Ann. | 8 | 5, 6 |
| ———Of aſſiſtants, *vide Alamodes* 8. *Officers* 29. | | | |
| ———Of delivery, *vide Seizures* 16. | | | |
| Y. | | | |
| YARDS, Maſts, and Bowſprits, *vide Plantations* 9, 10, 60. *Wood.* | | | |
| ——The bounty and regulations thereon, pag. 385, 386. | | | |
| YARN, linen, *vide Ireland* 1. | | | |
| ———Brown or Raw linen-yarn made of FLAX may be imported, in *Britiſh* ſhips legally navigated, free of duty, from the 24th of June 1756, for 15 years, and to the end of the then next ſeſſion of parliament, if duly entered and landed in the preſence of the proper officers.—If any doubt ariſes whether ſuch Yarn is made of FLAX or not, the *onus probandi* to lie on the importer or claimer | 29 Geo. II. | 15 | 13<br>14 |
| ———Mohair, *vide Goods inwards* 9. | | | |
| ———Woollen or Bay, *vide Plantations* 34. *Wool* 54. *&c. Woollen* 7. | | | |
| ———Worſted may not be exported, upon forfeiture of 40 s per pound ——— | 3 Hen. VIII.<br>1 Edw. VI. | 16<br>6 | 2<br>3 |
| ——*Vide Plantations* 34. *Wool* 54, *&c.* | | | |




The

The ſeveral ACTS of PARLIAMENT relating to the CUSTOMS, which were granted for limited times, but having been ſince continued, are now in force; together with their reſpective continuations.

XVIII Car. II. Cap. V. Sect. XI.

An Act for the encouragement of Coynage.

GRANTED (ſect. 11.) from 20 December 1666 to the 20th of December 1671, and CONTINUED as follows.

| | | | | | |
|---|---|---|---|---|---|
| 25 Car. II. | cap. 8. | ſect. 1. | from the end of that ſeſſion | | for ſeven years, and until the end of the firſt ſeſſion of parliament then next following. |
| 1 Jac. II. | 7. | 2. | from 1 Auguſt 1685 | | |
| 4 and 5 W. & M. | 24. | 3. | from 13 February 1692 | | |
| 12 and 13 Will. III. | 11. | 16. | from 1 June 1701 | | |
| 7 Ann. | 24. | 1. | from 1 March 1708 | | |
| 1 Geo. I. | 43. | 1. | from 1 March 1715 | | |
| 9 Geo. I. | 19. | 1. | from 1 March 1723 | | |
| 4 Geo. II. | 12. | 1. | from 1 March 1730 | | |
| 12 Geo. II. | 5. | 1. | from 1 March 1738 | | |
| 19 Geo. II. | 14. | 1. | from 1 March 1745 | | |
| 27 Geo. II. | 11. | 1. | from 1 March 1754 | | |

*N. B.* By 9 Geo. II. cap. 23. § 9. and 27 Geo. II. cap. 11. § 3. ſo much of this duty as was payable on ſpirits is made part of the Aggregate fund, and ſo to continue as long as any duties, &c. compoſing that fund are payable.

IX and X Will. III. Cap. XXVI.

An Act to ſettle the Trade to *Africa*.

——*So much as relates* to allowing Copper in bars imported, to be exported.

GRANTED from 24 June 1698 for thirteen years.

REVIVED and CONTINUED as follows.

| | | | | |
|---|---|---|---|---|
| 12 Ann. | cap. 18. | § 4 & 5. | revived for 14 years | and to the end of the then next ſeſſion of parliament. |
| 13 Geo. I. | 27. | ſect. 1. | continued for 14 years | |
| 15 & 16 Geo. II. | 35. | 4. | for 14 years | |
| 26 Geo. II. | 32. | 2. | to 24 June 1758 | |

III and IV Ann. Cap. VIII. Sect. I.

An Act to permit the exportation of *Iriſh* linen-cloth to the plantations, and to prohibit the importation of *Scotch* linen into *Ireland*.

GRANTED from 24 June 1705 for eleven years.

CONTINUED as follows.

1 Geo. I. cap. 26. ſect. 3. for one year.

3 Geo. I. — 21. — 1. for ſo long as *Britiſh* linen ſhall be imported into *Ireland* duty free.

XII Ann. Cap. VIII.

An Act for encouraging the Tobacco trade.

GRANTED from 1 June 1714 for five years, and to the end of the next ſeſſion.

5 Geo. I. cap. 7. ſect. 1. to CONTINUE during the duties on Tobacco.

XII Ann.

XII Ann. Cap. XVI.

An Act for the better encouragement of making Sailcloth in *Great-Britain*.

GRANTED from 21 July 1713 for seven years.

CONTINUED as follows.

| | | | | | |
|---|---|---|---|---|---|
| 5 Geo. I. | cap. 25. | sect. 2. | for seven years | | and to the end of the then next session of parliament. |
| 10 Geo. I. | 17. | 4. | for seven years | | |
| 8 Geo. II. | 18. | 1. | to 25 March 1742 | | |
| 15&16 Geo. II. | 35. | 1. | to 1 June 1747 | | |
| 20 Geo. II. | 45. | 1. | to 1 June 1754 | | |
| 27 Geo. II. | 18. | 6. | to 29 September 1760 | | |

V Geo. I. Cap. XI.

An Act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the Customs.

Sect. 3, 4, 6, 7, 8, 9, 10. were GRANTED from 25 March 1719 for three years — and to the end of the then next session of parliament.

Sect. 2. was GRANTED from 29 Sept. 1719 for three years — and to the end of the then next session of parliament.

Sect. 5. was GRANTED from 1 May 1719 for three years — and to the end of the then next session of parliament.

And CONTINUED as follows.

| | | | | |
|---|---|---|---|---|
| 9 Geo. I. | cap. 8. | sect. 8. | for five years | and to the end of the then next session of parliament. |
| 2 Geo. II. | 28. | 3. | to 29 September 1734 | |
| 8 Geo. II. | 21. | 3. | to 29 September 1742 | |
| 15&16 Geo. II. | 33. | 3. | to 1 June 1747 | |
| 20 Geo. II. | 47. | 5. | to 1 June 1754 | |
| 27 Geo. II. | 18. | 4. | to 29 September 1760 | |

V Geo. I. Cap. XXI.

An Act for the better securing the lawful trade of his majesty's subjects to and from the *East-Indies*, and for more effectually preventing his majesty's subjects trading thither under foreign commissions.

GRANTED from the 5th and 20th of February 1718 for five years.

CONTINUED and REVIVED as follows.

| | | | | |
|---|---|---|---|---|
| 9 Geo. I. | cap. 26. | sect. 10. | continued from 25 March 1723 for seven years | and to the end of the then next session of parliament. |
| 5 Geo. II. | 29. | 1. | revived from 1 May 1732 for seven years | |
| 13 Geo. II. | 18. | 4. | continued to 1 June 1747 | |
| 20 Geo. II. | 47. | 3. | to 25 March 1780 | |

VIII Geo. I. Cap. XV.

An Act for encouragement of the Silk manufactures of this kingdom, and for taking off several duties on merchandize exported, &c.

GRANTED from 25 March 1722 for three years.

CONTINUED as follows.

| | | | | |
|---|---|---|---|---|
| 11 Geo. I. | cap. 29. | sect. 2. | for three years | and to the end of the then next session of parliament. |
| 2 Geo. II. | 28. | 4. | to 29 September 1734 | |
| 8 Geo. II. | 18. | 2. | to 25 March 1742 | |
| 15&16 Geo. II. | 35. | 2. | to 1 June 1747 | |
| 20 Geo. II. | 45. | 2. | to 1 June 1754 | |
| 26 Geo. II. | 32. | 4. | to 24 March 1758 | |

VIII Geo.

## VIII Geo. I. Cap. XVIII.

An Act to prevent clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarentine; and to subject Copper ore, of the production of the *British* plantations, to such regulations as other enumerated goods of the like production are subject.

GRANTED from 25 March 1722 for two years.

CONTINUED as follows (except what relates to quarentine).

| | | | | |
|---|---|---|---|---|
| 11 Geo. I. | cap 29. | sect. 4. | for three years | and to the end of the then next session of parliament. |
| 2 Geo. II. | 28. | 6. | to 29 September 1734 | |
| 8 Geo. II. | 21. | 4. | to 29 September 1742 | |
| 15&16 Geo. II. | 33. | 4. | to 1 June 1747 | |
| 21 Geo. II. | 33. | 3. | to 1 June 1754 | |
| 27 Geo. II. | 18. | 5. | to 29 September 1760 | |

## VIII Geo. I. Cap. XII. Sect. II.

An Act, giving further encouragement for the importation of Naval stores, and for other purposes therein mentioned.

GRANTED from 24 June 1722 for twenty-one years.

CONTINUED as follows.

| | | | | |
|---|---|---|---|---|
| 16 Geo. II. | cap. 26. | sect. 2. | to 24 June 1750 | and to the end of the then next session of parliament. |
| 24 Geo. II. | 57. | 11. | to 1 September 1757 | |

See 1 Geo. II. cap. 17. sect. 5.

## II Geo. II. Cap. XXXV. Sect. III to XVIII.

An Act for the better preservation of his majesty's woods in *America*, and for the encouragement of the importation of Naval stores from thence, and to encourage the importation of Masts, Yards, and Bowsprits, from that part of *Great-Britain* called *Scotland*.

GRANTED from 29 September 1729 for thirteen years.

CONTINUED as follows.

| | | | | |
|---|---|---|---|---|
| 13 Geo. II. | cap. 28. | sect. 1. | to 25 December 1750 | and to the end of the then next session of parliament. |
| 14 Geo. II. | 52. | 1. | to 25 December 1751 | |
| 25 Geo. II. | 35. | 2. | to 25 March 1758 | |

## III Geo. II. Cap. XXVIII.

An Act, granting liberty to carry Rice from his majesty's province of *Carolina* in *America* directly to any part of *Europe* southward of *Cape Finisterre*, in ships built in and belonging to *Great-Britain*, and navigated according to law.

GRANTED from 29 September 1730 for five years.

*N. B.* Extended to *Georgia* by 8 Geo. II. cap. 19.

CONTINUED as follows.

| | | | | |
|---|---|---|---|---|
| 8 Geo. II. | cap. 19. | sect. 1. | to 29 September 1742 | and to the end of the then next session of parliament. |
| 15&16 Geo. II. | 33. | 2. | to 1 June 1747 | |
| 20 Geo. II. | 47. | 4. | to 1 June 1754 | |
| 27 Geo. II. | 28. | 3. | to 29 September 1760 | |

IV Geo.

IV Geo. II. Cap. XXIX.

An Act for granting an allowance upon the exportation of *British*-made Gunpowder.

GRANTED from the 24th of June 1731 for five years.

CONTINUED as follows.

10 Geo. II. cap. 27. sect. 3. from 24 June 1736 for seven years
16 Geo. II. — 26. — 1. to 24 June 1750
24 Geo. II. — 52. — 4. to 24 June 1757
} and to the end of the then next session of parliament.

V Geo. II. Cap. VI.

An Act for reviving the duties on Salt for the term therein mentioned.

From 25 March 1732 for three years.

CONTINUED as follows.

7 Geo. II. cap. 6. sect. 1. for seven years.
8 Geo. II. — 12. — 1. for four years.
14 Geo. II. — 22. — 1. for seven years.
18 Geo. II. — 5. — 1. for six years.
26 Geo. II. — 3. — 1. for ever.

V Geo. II. Cap. XXIV.

An Act for encouraging the growth of Coffee in the *British* plantations in *America*.

GRANTED from 25 March 1735 to 25 March 1739.

CONTINUED as follows.

11 Geo. II. cap. 18. sect. 1. for seven years
19 Geo. II. — 23. — 1. for seven years
25 Geo. II. — 35. — 1. to 25 March 1758
} and to the end of the then next session of parliament.

V Geo. II. Cap. XXVIII.

An Act for encouraging the *Greenland* Fishery.

GRANTED from 25 December 1731 for nine years.

VI Geo. II. Cap. XXXIII. Sect. I, II, III.

For the further encouragement of the Whale-fishery carried on by his majesty's subjects.

GRANTED during the continuance of the above Act of 5 Geo. II. cap. 28.

XXII Geo. II. Cap. XLV.

For the further encouragement and enlargement of the Whale-fishery, and for continuing such laws as are therein mentioned relating thereto, and for the naturalization of such foreign protestants as shall serve, for the time therein mentioned, on board such ships as shall be fitted out for the fishery.

GRANTED from 29 September 1749 to 25 December 1757.

CONTINUED as follows.

The two first.

13 Geo. II. cap. 28. sect. 3, 4. to 25 December 1750
22 Geo. II. — 45. — 1, 2. to 25 December 1757

All three.

28 Geo. II. cap. 20. § 1, 2, 3. to 25 December 1764
} and to the end of the then next session of parliament.

VI Geo.

VI Geo. II. Cap. XIII.

An Act for the better ſecuring and encouraging the trade of his majeſty's ſugar colonies in *America*.

GRANTED from 24 June 1733 for five years.

CONTINUED as follows.

| | |
|---|---|
| 11 Geo. II. cap. 18. ſect. 2. for ſeven years | and to the end of the then next ſeſſion of parliament. |
| 19 Geo. II. — 23. — 1. for ſeven years | |
| 26 Geo. II. — 32. — 5. to 24 June 1756 | |
| 29 Geo. II. — 26. — 1. for three years | |

VII Geo. II. Cap. XVIII.

An Act for the revival of an Act, made in the 13th year of the reign of his late majeſty King George the firſt, intitled, An Act for the free importation of Cochineal during the time therein limited, and alſo for the free importation of Indico.

GRANTED from 24 June 1734 for ſeven years.

CONTINUED as follows.

| | |
|---|---|
| 14 Geo. II. cap. 34. ſect. 2. to 1 June 1747 | and to the end of the then next ſeſſion of parliament. |
| 20 Geo. II. — 47. — 7. to 1 June 1754 | |
| 27 Geo. II. — 18. — 2. to 29 September 1760 | |

IX Geo. II. Cap. XXXVII.

An Act for further encouragement and regulating the manufacture of *Britiſh* ſailcloth, and for the more effectual ſecuring the duties now payable on foreign ſailcloth imported into this kingdom.

GRANTED from 24 June 1736 for five years.

CONTINUED as follows.

| | |
|---|---|
| 13 Geo. II. cap. 28. ſect. 2. to 25 December 1750 | and to the end of the then next ſeſſion of parliament. |
| 24 Geo. II. — 52. — 3. to 25 December 1757 | |

XII Geo. II. Cap. XXX.

An Act for granting liberty to carry Sugars, of the growth and produce of any of his majeſty's ſugar colonies in *America*, from the ſaid colonies directly to foreign parts, in ſhips built in *Great-Britain* and navigated according to law.

GRANTED from 29 September 1739 for five years.

CONTINUED as follows.

| | |
|---|---|
| 17 Geo. II. cap. 40. ſect. 9. to 24 June 1751 | and to the end of the then next ſeſſion of parliament. |
| 24 Geo. II. — 57. — 7. to 1 September 1757 | |

XII Geo. II. Cap. XXXVI. Sect. I, II.

An Act for prohibiting the importation of books reprinted abroad, and firſt compoſed and written and printed in *Great-Britain*.

GRANTED from 29 September 1739 for ſeven years.

CONTINUED as follows.

| | |
|---|---|
| 20 Geo. II. cap. 47. ſect. 1. to 29 September 1754 | and to the end of the then next ſeſſion of parliament. |
| 27 Geo. II. — 18. — 1. to 29 September 1760 | |

XIX Geo. II. Cap. XXVII.

An Act for the more effectual securing the duties now payable on foreign-made sailcloth imported into this kingdom; and for charging all foreign-made sails with a duty; and for explaining a doubt concerning ships being obliged, at their first setting out to sea, to be furnished with one complete set of sails made of *British* sailcloth.

GRANTED from 24 June 1746 for seven years.

26 Geo. II. cap. 32. sect. 3. CONTINUED to 24 June 1758, and to the end of the then next session of parliament.

XIX Geo. II. Cap. XXXIV.

An Act for the further punishment of persons going armed or disguised, in defiance of the laws of Customs or Excise; and for indemnifying offenders against those laws, upon the terms in this Act mentioned; and for relief of the officers of the Customs in informations upon seizures.

TO CONTINUE for seven years, and to the end of the then next session of parliament.

| | | |
|---|---|---|
| 26 Geo. II. cap. 32. sect. 1. – | So much of this Act as relates to the further punishment of persons going armed, in defiance of the laws of Customs and Excise, and to the relief of officers of the Customs in informations upon seizure, is continued to 24 June 1758 ——— | and to the end of the then next session of parliament. |

XXI Geo. II. Cap. XXX.

An Act to encourage the making of Indico in the *British* plantations in *America*.

GRANTED from 25 March 1749 for seven years.

28 Geo. II. cap. 25. sect. 1. CONTINUED to 25 March 1763, and to the end of the then next session of parliament.

XXIII Geo. II. Cap. XXIV.

An Act for the encouragement of the *British* White-herring fishery.

§ 6. The bounty of 3 l. per cent. given for the sums employed in the Fishery is to be paid annually for 14 years from the date of the charter.

The charter is dated 11 October 1750.

§ 16. The bounty of 30 s. per ton, given by this Act, is to be paid annually for fourteen years from the commencement of this Act, and no longer.

| | | | |
|---|---|---|---|
| 28 Geo. II. cap. 14. sect. 4. – | The bounties of | 3 l. per cent. and 30 s. per ton, | continued for three years longer. |

XXIII Geo. II. Cap. XXXII.

An Act granting to his majesty certain duties upon such species of sailcloth as are therein mentioned, which shall be imported from *Ireland* into *Great-Britain* during the time therein limited.

TO COMMENCE from 29 September 1750, and to CONTINUE so long as the bounties allowed by virtue of an Act made in *Ireland* of the 19th of his present majesty continue upon those commodities.

XXIX Geo.

XXIX Geo. II. Cap. XV.

An Act for granting a bounty upon certain ſpecies of *Britiſh* and *Iriſh* linens exported, and for taking off the duties on the importation of foreign Raw linen yarn made of flax.

GRANTED from 24 June 1756 for fifteen years, and to the end of the then next ſeſſion of parliament.

# APPENDIX;

## Containing all ſuch Alterations and Additions as have been made in regard to the Cuſtoms by the Acts of the 30th year of the reign of his Majeſty King GEORGE the ſecond.

### Additional Duty on COALS exported.

BY 30 Geo. II. cap. 19. § 28. was granted from the 5th of July 1757, without limitation.

APPROPRIATION.

(*a*) This Branch is made part of a fund eſtabliſhed for the payment of annuities, at three per cent. on the principal ſum of 3,000,000; and alſo of annuities for lives, after the rate of 1 l. 2 s. 6 d. per annum for every 100 l. of the ſaid three millions.

| | The duty. *l.* | *s.* | *d.* |
|---|---|---|---|
| COALS ſhipt for exportation to any part beyond the ſeas, except to *Ireland*, the *Iſle of Man*, or his majeſty's plantations, the chalder, *Newcaſtle* meaſure | 0 | 4 | 0 |

(*b*) This duty is to be raiſed, levied, collected, and paid, in the ſame manner, and under ſuch penalties and forfeitures, and by ſuch rules, ways, and methods, as former duties payable on the exportation of Coals.

N. B. *This Branch is, over and above all other duties payable on Coals exported, deſcribed in pag.* 283, 284.

(*a*) 30 Geo. II. cap. 19. § 29, 31, 33, 42.

(*b*) 30 Geo. II. cap. 19. § 28.

*The*

## *The ſeveral Additions and Alterations which have been made by* 30 *Geo. II. cap.* 30. *in regard to* The Bounty on SHIPS built for, and employed in the Britiſh WHITE-HERRING FISHERY *(ſee pag.* 369).

(*a*) The bounty of 1 l. 10 s. per ton, granted by 23 Geo. II. cap. 24. is repealed, and in lieu thereof is granted, for every ton burthen, ——— } Bounty. 2 10 0

(*b*) The ſaid bounty of 2 l. 10 s. per ton is to be paid for the ſame term of years, and in ſuch manner, and by ſuch perſons, and out of ſuch monies, as is directed by the Acts of 23 Geo. II. cap. 24. and 28 Geo. II. cap. 14. in regard to the former bounty of 1 l. 10 s. per ton.

(*c*) But ſuch nets as ſhall be found to be beſt adapted to the ſaid Fiſheries may be uſed, in lieu of thoſe directed by 23 Geo. II. provided that each veſſel do carry the like quantity of netting in the whole; and that the certificate required to be given by the officer appointed to examine the buſſes, and ſo much of the oath of the owners, maſter, &c. in regard to the nets, are varied, and made conformable to ſuch alterations.

(*d*) This bounty is not to be paid till it ſhall appear to the ſatisfaction of the commiſſioners of the Cuſtoms, that the duty of ſixpence per man per month to Greenwich-Hoſpital for ſuch veſſels hath been fully paid and diſcharged.

(*e*) The ſociety of the Free Britiſh Fiſhery may, after the Shetland and Yarmouth fiſheries are over in every year, and till the commencement of the next fiſhing ſeaſon, uſe and employ in any other buſineſs ſuch of their veſſels, and no others, as ſhall have been really, and *bonâ fide*, employed in, and for, the whole time of the ſaid two fiſheries then laſt preceding.

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(*a*) } 30 Geo. II. cap. 30. § 1.
(*b*) }
(*c*) 30 Geo. II. § 2, 3, 4.
(*d*) 30 Geo. II. cap. 30. § 10.
(*e*) 30 Geo. II. cap. 30. § 5.

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| | ACTS. Year and Reign. | Chap | Sect. |
|---|---|---|---|
| 11 CORN, MEAL, MALT, FLOUR, BREAD, BISCUIT, or STARCH, may not be exported out of *Great-Britain* or *Ireland*, nor laden on board any veſſel or boat for that purpoſe, before the 25th of December 1757, on forfeiture thereof, with the veſſel, &c. and furniture, and twenty ſhillings for every buſhel of *Corn*, *Malt*, *Meal*, or *Flour*, and twelvepence for every pound of *Bread*, *Biſcuit*, *Starch*.—The maſter or mariners knowing ſuch offence, and willingly aiding, upon conviction, to ſuffer three months impriſonment | 30 Geo. II. | 1 | 1 |
| 12 ——Not to extend to prohibit the exportation of neceſſary proviſions for ſhips in their reſpective voyages, nor the victualling ſhips in his majeſty's ſervice, or his majeſty's forces, forts, or gariſons —— | 30 Geo. II. | 1 | 3 |
| 13 ——Nor to prohibit the ſhipping ſuch goods coaſtwiſe, under ſuch regulations as are directed by law for goods (liable to duties on exportation) carried coaſtwiſe —— | 30 Geo. II. | 1 | 4 |
| ——*See Goods coaſtwiſe outwards* 3. | | | |
| 14 ——Nor to extend to ſuch of the ſaid goods as ſhall be exported from *Great-Britain* to *Ireland*, or from *Ireland* to *Great-Britain*, or from *Great-Britain* or *Ireland* to *Gibraltar*, or to any of the *Britiſh* colonies in *America*, which have been uſually ſupplied with the ſaid commodities from *Great-Britain* or *Ireland*, for the ſuſtentation of the inhabitants of the ſaid colonies, or for the benefit of the *Britiſh* fiſhery in thoſe parts; ſo as the exporter becomes bound to the officer of the Cuſtoms with other ſufficient ſecurity in treble the value, for exporting the goods to ſuch reſpective places; and to return a certificate of their being landed, as directed by Article 24 | 30 Geo. II. | 1 | 5 |
| 15 ——Nor to prohibit the exportation of *Beans* to the *Britiſh* forts and factories in *Africa*, or for the uſe of the ſhips trading on that coaſt, that have been uſually ſupplied therewith from *Great-Britain* or *Ireland*, ſo as like ſecurity be given as is directed in Article 14 —— | 30 Geo. II. | 1 | 6 |
| 16 ——Nor to prohibit the *Eaſt-India* company from exporting any of the ſaid commodities for the ſupport of their forts or ſettlements, ſo as like ſecurity be given as directed in Article 14 —— | 30 Geo. II. | 1 | 7 |
| 17 ——Nor to prohibit the tranſportation of *Wheat*, *Malt*, or *Barley*, from the port of *South-* | | | |

*ampton*

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| *ampton* to the islands of *Jersey* and *Guernsey*, nor *Wheat*, *Barley*, *Oats*, *Meal*, or *Flour* from *Southampton* or *Exeter* to the *Isle* of *Man*, for the use of the inhabitants only, so as that the quantity shipped to *Jersey* or *Guernsey*, doth not exceed in the whole 5000 quarters, and to the *Isle* of *Man* in the whole 2500 quarters (one moiety whereof to be exported from *Southampton*, and the other from *Exeter*) and that bonds are given, and certificates returned respectively, as directed in Art. 14 & 24 | 30 Geo. II. | 1 | 8 |
| | 30 Geo. II. | 9 | 15 |
| 18——Not to extend to *Malt* declared or made for exportation, on or before the fourth of December 1756, nor to any other of the commodities aforesaid, cleared out at any Custom-house in *Great-Britain* before 25 Dec. 1756 | 30 Geo. II. | 1 | 10 |
| 19——The commissioners of the Customs are to lay before the two houses of parliament (at the beginning of the next sessions) an account of all Corn, &c. exported by virtue of this Act —— | 30 Geo. II. | 1 | 9 |
| 20 CORN, GRAIN, MEAL, MALT, FLOUR, BREAD, BISCUIT, STARCH, BEEF, PORK, BACON, or other VICTUAL, may not, during the continuance of the present war with *France*, be exported, or loaden on board any vessel or boat to be exported, from any *British* colony in *America* [except to *Great-Britain* or *Irelaud*, or from any one of the said colonies to any other, and under the restrictions in Art. 11.] on forfeiture thereof, and of 20 s. (*British* money) for every bushel of Corn, Grain, Meal, Malt, or Flour, and 12 d. (like money) for every pound of Bread, Biscuit, Starch, Beef, Pork, Bacon, or other Victual, and also of the vessel and furniture employed therein. —— | 30 Geo. II. | 9 | 1, 4 |
| 21——The exporter to take out a cocket for the goods so exported as above, and to become bound, with two sufficient securities, in treble the value of the goods, to the chief officers of the Customs, or the naval-officer, &c. not to land them in any other kingdom or place; and to return a certificate of their being so landed, as directed in Art. 24. —— | 30 Geo. II. | 9 | 4 |
| 22——Not to extend to prohibit the exportation of necessary provisions for ships in their voyages, nor the victualling ships in his majesty's service, or his majesty's forces, forts, or garisons.——Nor to the exportation of Rice to any part of *Europe* to the southward of *Cape Finisterre*.——Nor to Fish or Roots exported, or carried coastwise — | 30 Geo. II. | 9 | 3, 11, 12 |

33—Nor

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| 23——Nor to extend to any commodities cleared out of any Customhouse in the plantations before 25 March 1757 —— | 30 Geo. II. | 9 | 8 |
| 24——Certificates of landing the goods must be returned to the officer who took the security, under the hands and seals of the collector, comptroller, or chief officer of the Customs; or if no such, of the naval or other principal officer of the place where the goods are landed, viz. from *America* and the *Isle of Man*, within 18 months; | 30 Geo. II. | 1 | 5,12 |
| from *Gibraltar*, within 12 months; from *Jersey* or *Guernsey*, within six months; from *Great-Britain* to *Ireland*, or from *Ireland* to *Great-Britain*, within six months; from *Great-Britain* or *Ireland* to the plantations, within 18 months; from one colony to another, or from any place in one colony to any other place in the same colony, within 12 months after the dates of the respective bonds —— | 30 Geo. II. | 9 | 4, 9, 10, 13 |
| 25——Officer granting a false certificate, forfeits 200l. and to lose his employment, and be incapable of any office in the Customs.—Counterfeiting or erazing such certificates, or knowingly publishing thereof, to forfeit 200l. and the certificate to be void —— | 30 Geo. II. | 1 | 5 |
| | 30 Geo. II. | 9 | 4 |
| 26——Officers in the plantations suspecting the certificate returned to them to be false, are not to vacate the bond till they have had information thereof from the person who appears to have signed it —— | 30 Geo. II. | 9 | 5 |
| 27——But if the bonds in any case are not prosecuted within three years, they are to be void —— | 30 Geo. II. | 1 | 5 |
| | 30 Geo. II. | 9 | 7 |
| 28——Officers of the Customs, or persons authorized by the commissioners of the Treasury, may seize any goods attempted to be exported contrary to the true intent of these Acts, together with the vessels in which they shall be found —— | 30 Geo. II. | 1 | 2 |
| | 30 Geo. II. | 9 | 2 |
| 29—Penalties and forfeitures for offences committed in *England*—to be recovered in any court of record at *Westminster*, or before justices of assize, or at the great session in *Wales*, or at any general quarter-session for the county or place where the offence is committed —— | 30 Geo. II. | 1 | 1 |
| *Scotland*—in the court of Sessions or Exchequer | | | |
| *Ireland*—in the courts of record in *Dublin*, or at the general quarter-sessions —— | 30 Geo. II. | 9 | 4 |
| *America*, or *British* dominions in *Europe* —— in the high court of Admiralty, or other chief court of civil or criminal jurisdiction | | | |
| ——One moiety to the king, and the other to the prosecutor —— | | | |

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| 30 His majesty, by proclamation in the Gazette, or by order of council, may permit the exportation, either from *Great-Britain*, *Ireland*, or the plantations, to any place, without being subject to the above regulations | 30 Geo. II.<br>30 Geo. II. | 1<br>9 | 11<br>9 |
| 31 CORN or FLOUR, any time before the 15th of November 1757, may be imported into *Great-Britain*, in ships belonging to *Great-Britain*, or to any state in amity with his majesty, DUTY FREE | | | |
| 32 CORN, GRAIN, MEAL, BREAD, BISCUIT, or FLOUR, taken from the enemy, and brought into this kingdom before the 15th of November 1757, may be landed DUTY FREE | 30 Geo. II.<br>30 Geo. II. | 7<br>9 | 1, 2<br>14 |
| 33 Provided due entries be made thereof, otherwise to be subject to duties as before | 30 Geo. II. | 14 | 1 |
| 34 Such Corn or Flour, and such Corn, Grain, Meal, Bread, Biscuit or Flour, may be carried coastwise, under such regulations as for Corn of the growth of this kingdom | | | |
| 87 GOODS INWARDS—Persons guilty of illegal running, concealing, or carrying Wool or other goods unaccustomed, &c. or who have been armed with fire-arms, or other weapons, in order to assist such offenders, or who have been guilty of rescuing goods after seizure, or of any act whereby they may be deemed runners of goods within the intent and meaning of any law now in force, or who have been guilty of beating, or hindering any officer of Customs or Excise in the execution of their duty, or assisting therein, before the first of May 1757, are hereby acquitted of every such offence, concerning which no suit, &c. has been commenced, nor composition made before that time; provided that such person, before he be apprehended or prosecuted, and before the first of December 1757, shall enter himself as a common sailor, and actually, and *bonâ fide*, do duty as such in his majesty's fleet for three years, unless he shall be sooner duly discharged | 30 Geo. II. | 29 | 1 |
| 88 Any person so entering himself shall, before the 1st of December 1757, register his name, employment, and place of aboad, with the clerk of the peace of the county or division where he resides, and sign such register, signifying that he claims the benefit of this Act, and mentioning the name of the commission officer with whom he entered himself | | | |
| 89 The clerk of the peace to transmit from time to time, to the commissioners of the | | | |

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| Customs and Excise, an account of all persons so registered | | | |
| 90 Persons so entering themselves, and claiming the benefit of this Act, who shall afterwards be guilty of the like offences, or who shall desert from the service, or procure an undue discharge therefrom within the said three years, shall be subject to such penalties, as if this Act had never been made | 30 Geo. II. | 29 | 2 |
| 91 Officers of the navy collusively suffering any person to avoid actual service, to forfeit 500 l. and the persons to lose the benefit of this Act | 30 Geo. II. | 29 | 3 |
| 92 Persons so entering themselves are disabled from bringing, or maintaining any action against the officers of Customs or Excise, or any persons who have been assisting to such officers, for offences intended to be discharged by this Act | 30 Geo. II. | 29 | 4 |
| 93 Persons having so entered themselves, shall not, during the term of three years, be liable to be apprehended or prosecuted, on account of any offences intended to be released by this Act, unless they desert the service | 30 Geo. II. | 29 | 5 |
| IRON 12 All the regulations of an Act of the 23d of Geo. II. cap. 29. as far as they relate to the importation of Bar-iron, made in any of his majesty's colonies in *America*, into the port of *London* FREE OF DUTY, are extended to such Iron imported into any port of *Great-Britain* | | | |
| 13 But the clause in the said Act not permitting Bar-iron to be carried coastwise, unless mention be made in the certificate granted for that purpose, of the day when, and the name of the person by whom the duties were paid | 30 Geo. II. | 16 | 1, 2, 3, 4 |
| 14 And the clause prohibiting carrying by land Bar-iron imported into *London* beyond ten miles from any part of the said port; and so much of the said Act as relates to the stamping of Bar-iron in the port of *London*, imported from any of his majesty's colonies in *America* | | | |

Are repealed —

See { *Branch* 9, *Article* 23. *Iron in the Rates, pag.* 177, *and* 178. *Iron in the Index, Article* 7, 9, 10, 11.

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| PRIZE goods of the product of *France*, or any dominions belonging to the crown of *France*, brought hither by any of his majesty's ships of war or privateers (during the present war) may be secured in warehouses under the King's locks, at the expence of the captors, subject to the following regulations and duties: Wines and Vinegar, the ton, to pay 3*l.* 0*s.* 0*d.* All other goods (except *military* or *ship stores*, which are exempted from any duty) taken by any of his majesty's ships of war, to pay the half subsidy, and the subsidy 1747; or if taken by a private ship of war, to pay the half subsidy, and no more; which duties are to be paid for such goods as have been, or shall be taken since the declaration of war, on admission into the warehouses, and not to be drawn back on exportation | 30 Geo. II. | 18 | 1, 3 |
| 6——But the said half subsidy, and subsidy 1747, is to be payable, *ad valorem*, upon the oath of the captor or agent (subject to the penalties, &c. of 11 Geo. I.) for the following goods: Woollen and Silk manufactures, Hats, Handkerchiefs, Checks, Knives, and Nails | 30 Geo. II. | 18 | 2 |
| 7——May be exported directly out of such warehouse, without payment of any further duty of Customs or Excise (but if taken before the declaration of war, without payment of any duty whatsoever) by any persons, the exporters giving security for exporting the same, or double the value of the goods, and that they shall not be relanded in any part of *Great-Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man* | 30 Geo. II. | 18 | 4 |
| 8——Taken out of the warehouse in order to be consumed in this kingdom, are to pay up the remainder of the duties which would have been due on such goods regularly imported as merchandize; and in all other respects to be liable to the same restrictions and regulations to which they would have been subject, if this Act had never been made | 30 Geo. II. | 18 | 5 |
| 9——This duty on Prize wines to be paid into the Exchequer, as part of the duty granted by 18 Geo. II. | 30 Geo. II. | 18 | 1 |
| 10——This duty not to extend to wines damaged or corrupt, and given up by the captors to be distilled, &c. as directed by 12 Geo. I. | 30 Geo. II. | 18 | 6 |

11——

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| 11 | To be intitled to the cuſtomary and legal diſcounts and abatements, and allowances for damage | 30 Geo. II. | 18 | 1 |
| SILK 27 | Any perſon may import from any place, in any ſhip, ORGANZINED THROWN SILK, of the production of *Italy*, till the 1ſt of December 1757 | 30 Geo. II. | 17 | 1 |
| 28 | But not to extend to *Italian* thrown ſilk, that ſhall be coarſer than *third Bolonia*, or to any ſorts called *Tram*; nor to any other of the growth of *Turkey*, *Perſia*, *Eaſt-India*, or *China*, on forfeiture thereof | 30 Geo. II. | 17 | 2 |
| 29 | All Thrown ſilk allowed to be imported by this Act, wherefoever landed, is to be brought to the Cuſtomhouſe in *London*, to the intent, that no other ſorts ſhall be imported, but ſuch as are hereby allowed, under penalty of forfeiture thereof | 30 Geo. II. | 17 | 3 |
| 30 | The penalties by this Act to be one moiety to his majeſty, and the other to the proſecutor | 30 Geo. II. | 17 | 2, 3 |

FINIS.

## ERRATA.

Page 22, line 13 from bottom, *after* Tape and Incle, *add* Flax. p. 25, l. 11. *for* 16, *read* 17. p. 45, l. 19, the words, *except Brandy and other Spirits*, ſhould be in parentheſis. p. 58, l. 16, *after* Starch, *add*, and Hair-powder. p. 62, l. 20, *after* Starch, *add*, and Hair-powder. p. 92, l. 14, *after* appropriation, *add*, and raiſing the ſubſidy 1747. p. 131, Stick-lack for dyers uſe, *dele* the brace. p. 167, Pepper, *for* 0 2 $4\frac{10}{20}$ | 0 2 5 | L c 18, *read* 0 2 $3\frac{11}{20}$ | 0 2 $4\frac{1}{20}$ | L d 18. p. 196, Mum, *for* D a, *read* I. p. 203, the long brace in the right-hand margin ſhould include Elephant ordinary, the ream.

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| p. 207, Perry, *for* | of France — | 1 | 2 | $7\frac{1}{20}$ | 1 | 2 | $7\frac{1}{20}$ | 0 | 17 | $7\frac{1}{20}$ | Fq36, |
| | not of France | 0 | 13 | $10\frac{1}{20}$ | 0 | 13 | $10\frac{1}{20}$ | 0 | 13 | $10\frac{1}{20}$ | Fr73, |
| *read* | of France — | 0 | 12 | $7\frac{1}{20}$ | 0 | 12 | $7\frac{1}{20}$ | 0 | 7 | $7\frac{1}{20}$ | Fp36, |
| | not of France | 0 | 3 | $10\frac{1}{20}$ | 0 | 3 | $10\frac{1}{20}$ | 0 | 3 | $10\frac{1}{20}$ | Fr73, |
| | and the ton | 0 | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 0 | I b. |

p. 218, Scale-boards, *to* Q a, *add* 73. p. 258, laſt line, *to* B, *add* 49. p. 267, laſt line, *vice* for the other duties, &c. *read*, for the particular explanation of this and the other duties, &c. p. 284, line 4 and 7, *dele* built. p 347, l. 15 from the bottom, *after* charges, *add*, of keeping the goods in warehouſes to the time of ſale. p. 352, in the example of Cowries, *for* C 73; *read* C 28. p. 353, l. 5 from the bottom, *for* thereon, *read* thereout. p. 443; Arrack 10, *for* cap. 1, *read* 21. p. 479, Eaſt-India, *to* the articles 8, 9, 10, 11, *add* 20 Geo. II. cap. 47. § 3.

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Saxby, Henry
The British customs

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